



## **2023 Town of Grand Lake Budget**

*1026 Park Ave · PO Box 99  
Grand Lake, CO 80447  
970-627-3435  
[www.townofgrandlake.com](http://www.townofgrandlake.com)*

## **Town of Grand Lake Board of Trustees**

Stephan Kudron, Mayor  
Ernie Bjorkman, Mayor Pro-Tem  
Mike Arntson, Financial Trustee  
Christina Bergquist, Trustee  
Daryn Packer, Trustee  
Michael Sobon, Trustee  
Baxter Strachan, Trustee

## **Town of Grand Lake Staff**

John Crone, Town Manager  
Heike Wilson, Treasurer  
Alayna Carrell, Town Clerk  
Matt Reed, Public Works Director  
Dave Johnson, Water Superintendent  
Kim White, Community Development Director  
Crystal Myers, Grand Lake Center Manager  
Katie Hearsum, Community Development Director  
Rick Tomkievich Marina Captain  
Rita Snock, Bookkeeper  
Caitrin Irish, Admin/Permit Tech  
Randy Lewis, Public Works  
Michael Palmerino, Public Works  
Daniel Hamm, Public Works  
Lance FitzGerald, Public Works  
Patrick Anderson, Public Works  
Kail Magnusan, Water Works  
Gerald Hassoldt, Water Works  
Doug Dafoe, Code Enforcement

**TOWN OF GRAND LAKE**

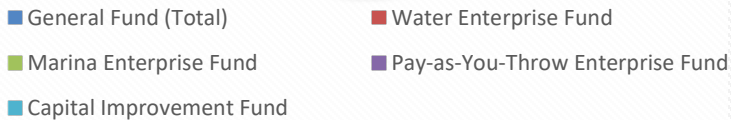
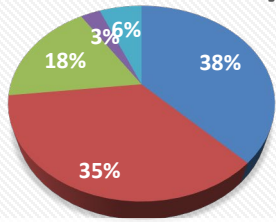
## 2023 BUDGET MESSAGE

The proposed 2023 budget for the Town of Grand Lake, Colorado was initially presented to the Town Board of Trustees on September 26, 2022 and work shopped on October 10<sup>th</sup> & 20<sup>th</sup>. A formal Public Hearing on the budget was held on October 28<sup>th</sup>, 2022, at the Town Board Regular Meeting. The Town Board scheduled the budget for final approval at its meeting on November 14, 2022.

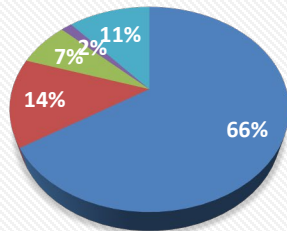
The 2023 budget totals are as follows:

The 2023 Budget per Fund	Estimated Reserves 1/1/2023	Revenue	Expenditures	Ending Balance
General Fund (Total)	\$2,237,132	\$3,418,339	\$3,854,824	\$1,800,647
Water Enterprise Fund	\$2,099,971	\$721,000	\$719,977	\$2,100,994
Marina Enterprise Fund	\$1,053,751	\$368,084	\$453,698	\$782,429
Pay-as-You-Throw Enterprise Fund	\$170,659	\$79,300	\$92,066	\$157,893
Capital Improvement Fund	\$365,769	\$590,250	\$590,350	\$365,669
<b>Total:</b>	<b>\$6,547,627</b>	<b>\$5,048,930</b>	<b>\$5,939,277</b>	<b>\$5,656,919</b>

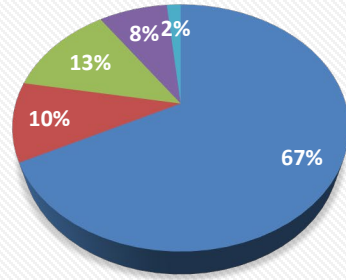
### Estimated Reserves 1/1/2023



### Budgeted Revenue 2023



## 2023 Budgeted Expenditures



The budget is mostly based on the 2022 budget and YTD estimates and known expenses. Sales tax was reduced by 5%; property tax was calculated off the Mill Levy preliminary assessed property values from GC; Each department research and proposed their budget with some modifications by the Town Manager, Board of Trustees and feedback from the public. We expect to see an increase in some expenses such as property insurance, workman’s comp, wages, and supplies. Management is responsible for the preparation and fair representation of the Town’s financial condition in accordance with accounting principles generally accepted in the U.S.

### **GENERAL FUND**

Services provided by the Town under the General Fund include: Administration; Public Safety (through a contract with the Grand County Sheriff’s Department); Public Works (Streets and Parks); Municipal Court; Elections; Culture and Recreation, the Grand Lake Center; Planning and Zoning, and Code Administration.

The General Fund utilizes the modified accrual basis of accounting, a method under which revenues are recognized in the period they become available and measurable; and expenditures are recognized in the period the associated liability is incurred. We expect to begin 2023 with a beginning balance in the General Fund of approximately \$ 2,237 M.

### **Notable Budget Items**

#### **Revenue**

- Property Tax revenues for 2023 were calculated based on statutory limitations.
- Sales Tax revenues for 2023 are budgeted using actual 2022 through August 2022 and September – December 2021 sales tax receipts. These amounts are expected to be flat after the increases the last couple of years. We have estimated a 5% decrease to remain conservative.
- The Town has been awarded a total of \$550,000 in grants for the Space to Create project. Of that we have received \$320,000 to date.
- Other revenues were kept flat or entered with slight decreases from 2022 & 2021 numbers.

#### **Operation Expenditures**

- **Grants:** In order to leverage available funds \$50,000 will be donated to the Grand Foundation. Certain grants that have been deemed as part of the economic development of the Town and will be directly awarded through the Town. In total \$246,950 will be donated in 2023.
- **Gross Wages:** Wages are expected to increase \$150K in 2023. This increase includes a 8.30% cost of living increase to current staff as well as a 2.70% merit increase pool. It also includes a new position for a part-time Grand Lake Center employee and to fill the vacant water works employee.
- **Transit Services:** The Board would like to see a bus to and from the Town next year. We have added \$10,000 to the budget to explore and plan this option. We have also added \$40,000 for the actual service.
- **Road Maintenance:** This is an estimate of what Public Works will need to fill in potholes and seal cracks in addition to regular maintenance on the streets.
- **Equipment Rental:** The Public Works department has purchased several pieces of large equipment, so the equipment rental line has been reduced for even more from 2022 to 2023.
- **Capital Outlay:**
  - Space to Create:** This is offset by Grants awarded and recorded under revenues. The expense is to cover preconstruction services such as an engineering assessment, a schematic design, and development of a preliminary construction schedule.
  - Creative District:** This is also offset by Grants awarded and recorded under revenues. The expense is to cover a new marque for the Community House.
  - Streetscape:** The Streetscape Phase III project has been completed.
- **Capital Equipment Purchase:**
  - Tilt-deck Trailer: \$15,00
  - Road Stripper: \$10,000
  - Zero turn riding mower \$15,000
  - 1-ton Pick-up Truck: \$80,000
- **Paving:** The Paving budget for 2019 was \$200,000. For the repaving of Grand Avenue. \$200,000 was budgeted in 2022. For the repaving of Jericho, Portal and Marina Dr. as well as chip sealing numerous roads.
- **Drainage:** The Town will update old drainage plans and develop a set of goals to move forward with a drainage plan for the Town. In addition, there are a few needed projects that have already been identified and will take place during 2023.
- **Grand Lake Center:** The Grand Lake Center has budgeted \$30K will fix or replace the gymnasium floor. They will also continue with the Summer Kids Camp Program for \$30K.

### Debt Service

- The Town paid off several lease-purchase agreements in 2022. And has paid cash for the additional equipment purchases made.

- In 2021, the Town purchased property and water rights at 195 GCR 48 in Grand Lake CO for \$1,200,000, and Thomasson Park for \$217,678.28 with the proceeds from a COP. In 2023, the town will pay \$90,000 in principal and \$39,615 in interest on the COPs.

## **WATER ENTERPRISE FUND**

Water service is provided within the Town limits and to certain outlying areas by the Town through the Water Enterprise Fund. The Water Enterprise Fund also uses the modified accrual basis of accounting. The Water Enterprise Fund is a proprietary fund, which generally report services for which the Town charges customers a fee. In 2017, we began site preparation for the future installation of a 300,000-gallon buried concrete water tank to replace the existing aboveground 250,000-gallon tank. Site preparation was started in the fall of 2017. Tank construction began in the summer of 2018 and was completed in the fall of 2018. We expect to begin 2022 with a beginning fund balance of approximately \$2M.

### **Notable Budget Items**

#### **Revenue**

- A water rate study was conducted in 2008. Based upon the recommendations in that study, starting in 2009 service fees were set to increase 6% annually for ten years (initially through 2018) to sustain operations and provide for future capital projects. The Board of Trustees passed a Resolution opting out of the April 2015 increase; however, the scheduled increase did occur in 2016. No increase was applied in 2017, but the 6% increase was applied in 2018 and will continue in 2019, and 2020, as currently planned. The current increases have reached the maximum allotted amount in 2020. In 2022 Water sales have increase approx.. 6% due to new water meters that were installed as a result of new construction.

#### **Operation Expenses**

- Expenses across the Water Fund were decreased from 2022 budget except for wage increases and to fill a vacant position. The new water meter reading system was also budgeted for 2023 since supply shortages have stalled the delivery. We expect the fund to end with \$2.1M in reserve.

#### **Debt Service**

- We have borrowed \$1.6 million to install the new 300,000-gallon buried concrete water storage tank through a State Revolving Fund loan (SRF). Our principal and interest payments will be approximately \$69,977 and \$24,811 respectively for a total annual payment of \$94,788 in 2023. We have also budgeted \$48K for a new work truck.

## **MARINA ENTERPRISE FUND**

The Marina Enterprise, doing business as the Headwaters Marina, is owned by the Town and was established in 2007. Services include pontoon and pedal boat rentals, and historic lake tours. The Marina Enterprise Fund utilizes the modified accrual basis of accounting.

### **Notable Budget Items**

#### **Revenue**

- The Marina revenues for 2022 were slightly below budget because of weather related issues. In this budget, revenues are expected to increase about 9% from 2022 actual numbers. The Marina also sold 4 of the old rental boats and a tour boat in 2022 resulting in an additional \$38K in revenue that will not happen in 2023.

#### **Operation Expenses**

- **Fireworks:** Fireworks will continue be run out the Marina in 2023.
- **Capital:** The Marina's roof was replaced in 2022. The Marina has budgeted \$80K for a wall replacement and to install garage doors.

### **PAY-AS-YOU-THROW ENTERPRISE FUND**

The Pay-As-You-Throw Enterprise Fund, the third proprietary fund of the Town, has been successful beyond initial expectations since its inception in 2010 in addressing the problem of trash service in Town, particularly for part-time residents, second homeowners, and visitors. The use of the program continues to grow each year.

The Pay-As-You-Throw Enterprise Fund bags are purchased wholesale by the PAYT Fund and sold in bulk to a number of retail outlets, retail outlets can sell the bags, collect taxes, and retain small profit margins. We also sell bags individually to residents and visitors, predominantly at Town Hall and Grand Lake Center.

#### **Notable Budget Items**

- **Capital:** PAYT has budgeted \$20K for Site Improvements to move the facility.

#### **Capital Improvement Fund**

On November 8, 2016, the citizens of Grand Lake passed a ballot question to increase sales and use tax from 4% to 5%, effective January 1, 2017, and to incur debt for the purpose of financing improvements to streets, boardwalks, sidewalks, multi-use pathways, streetscapes, signage and drainage. These bonds were sold in May 2017 and generated an additional premium of \$385,090. Debt service began in December 2017. These funds are used first to pay debt service on the bonds in, then to fund the Surplus Fund requirement of \$280,500 and finally to operate and maintain the infrastructure installed.

#### **Notable Budget Items**

**Capital:** The town will continue to improve the roads and have budgeted \$263K. We have also budgeted \$50K to improve the boardwalks.

**Debt Service:** In 2023 the town will pay \$120,000 in principal and \$157,050 for the 2017 bond debt.

## **SUMMARY**

The Board of Trustees of the Town of Grand Lake are committed to continuing to serve the citizens with quality service while maintaining a fiscally responsible budget.

Management will closely monitor revenues and limit expenditures to keep within overall budget parameters. Monthly reviews of departmental budgets will be held with the Town Manager, the Town Treasurer and department directors. Budget expenditure variances of 15% or greater will be reviewed at these monthly meetings and discussed in an effort to keep budgets in line throughout the year. Subsequently, departmental budgets have predominantly come in under budget the past few years.

The Town Board and Town staff will continue to provide the services citizens expect while simultaneously being good stewards of public funds.

Respectfully submitted,

John Crone  
Town Manager

Heike Wilson  
Town Treasurer



	Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023
<b>Summation - General Fund Revenues and Expenditures</b>					
<b>General Fund Beginning Balance</b>	<b>\$2,018,575</b>	<b>\$2,723,638</b>	<b>\$3,056,705</b>	<b>\$2,681,222</b>	<b>\$2,237,132</b>
Operating Budget					
General Revenue	\$2,498,927	\$3,487,204	\$3,246,928	\$3,391,097	\$3,393,339
Operations	(\$2,839,584)	(\$2,774,381)	(\$3,529,850)	(\$2,917,969)	(\$3,197,709)
Debt Service	(\$162,703)	(\$428,951)	(\$199,741)	(\$311,749)	(\$129,615)
<b>Total Operating Budget</b>	<b>(\$503,360)</b>	<b>\$283,872</b>	<b>(\$482,663)</b>	<b>\$161,379</b>	<b>\$66,015</b>
Capital Budget					
Capital Revenue	\$2,030,000	\$1,570,000	\$401,421	\$235,000	\$25,000
Capital Outlay	(\$2,539,305)	(\$1,896,287)	(\$1,170,221)	(\$840,469)	(\$527,500)
<b>Total Capital Budget</b>	<b>(\$509,305)</b>	<b>(\$326,287)</b>	<b>(\$768,800)</b>	<b>(\$605,469)</b>	<b>(\$502,500)</b>
Revenues Over (Under) Expenditures	(\$1,012,665)	(\$42,416)	(\$1,251,463)	(\$444,090)	(\$436,485)
Appropriate From (To) Fund Balance	\$1,012,665	\$42,416	\$1,251,463	\$444,090	\$436,485
<b>General Fund Ending Balance</b>	<b>\$1,005,910</b>	<b>\$2,681,222</b>	<b>\$1,805,242</b>	<b>\$2,237,132</b>	<b>\$1,800,647</b>

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023
23	<b>Summation - General Fund Expenditures By Department</b>					
24						
25						
26	Cemetery Committee	\$11,550	\$9,849	\$11,550	\$4,500	\$8,000
27						
28	Planning Commission/Board of Adjustments	\$20,300	\$50,231	\$90,000	\$99,537	\$41,600
29						
30	Greenways Committee	\$47,585	\$47,536	\$51,585	\$53,102	\$68,918
31						
32	Board of Trustees	\$112,009	\$123,410	\$132,600	\$245,084	\$111,950
33						
34	Administration					
35	Personnel	\$448,850	\$416,230	\$503,428	\$516,617	\$553,838
36	Operations	\$894,542	\$911,177	\$1,029,534	\$466,597	\$546,432
37	Administration Subtotal	\$1,343,392	\$1,327,407	\$1,532,962	\$983,214	\$1,100,270
38						
39	Public Safety					
40	Personnel					
41	Operations	\$165,858	\$223,049	\$282,000	\$277,858	\$277,858
42	Public Safety Subtotal	\$165,858	\$223,049	\$282,000	\$277,858	\$277,858
43						
44	Public Works					
45	Personnel	\$415,439	\$424,794	\$457,865	\$496,278	\$571,650
46	Operations	\$290,000	\$203,885	\$385,000	\$300,200	\$376,700
47	Public Works Subtotal	\$705,439	\$628,679	\$842,865	\$796,478	\$948,350
48						
49	Grand Lake Center					
50	<b>Revenues</b>	\$59,600	\$86,698	\$59,600	\$61,474	\$67,000
51	Personnel	\$160,139	\$145,151	\$177,298	\$178,165	\$205,640
52	Operations	\$112,802	\$91,351	\$144,022	\$100,644	\$149,358
53	Capital	\$0	\$0	\$0	\$0	\$0
54	<b>Grand Lake Center Expenditures</b>	\$272,941	\$236,502	\$321,320	\$278,809	\$354,999
55	Grand Lake Center Totals	(\$213,341)	(\$149,804)	(\$261,720)	(\$217,335)	(\$287,999)

Moved under admin

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023
56						
57	Parks					
58	Personnel	\$62,760	\$32,271	\$69,717	\$69,748	\$80,125
59	Operations	\$97,750	\$95,448	\$195,250	\$109,640	\$205,640
60	Parks Subtotal	\$160,510	\$127,719	\$264,967	\$179,388	\$285,765
61						
62	Debt Service	\$162,703	\$428,951	\$199,741	\$311,749	\$129,615
63						
64	Capital Outlay	\$2,539,305	\$1,896,287	\$1,170,221	\$840,469	\$527,500
65						
66	All Department/Committees					
67	Personnel Total*	\$1,087,188	\$1,018,446	\$1,208,308	\$1,260,808	\$1,411,253
68	Operations Total*	\$1,752,396	\$1,755,935	\$2,321,541	\$1,657,161	\$1,786,456
69	Debt Service Total*	\$162,703	\$428,951	\$199,741	\$311,749	\$129,615
70	Capital Outlay Total	\$2,539,305	\$1,896,287	\$1,170,221	\$840,469	\$527,500
71						
72	<b>Total General Fund Expenditures</b>	<b>\$5,541,592</b>	<b>\$5,099,620</b>	<b>\$4,899,811</b>	<b>\$4,070,187</b>	<b>\$3,854,824</b>

	Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023	
73	<b>Summation - Water Enterprise Fund Revenues and Expenditures</b>					
74						
75						
76	<b>Water Enterprise Fund Beginning Balance</b>	<b>\$1,571,051</b>	<b>\$1,731,382</b>	<b>\$1,805,981</b>	<b>\$1,889,131</b>	<b>\$2,099,971</b>
77						
78	Revenues					
79	Operations Revenue	\$621,500	\$658,618	\$602,500	\$691,500	\$688,500
80	Capital Revenue	\$30,000	\$45,500	\$30,000	\$30,000	\$32,500
81	<b>Total Revenues</b>	<b>\$651,500</b>	<b>\$704,118</b>	<b>\$632,500</b>	<b>\$721,500</b>	<b>\$721,000</b>
82						
83	Expenditures					
84	Operations	(\$582,389)	(\$447,959)	(\$663,622)	(\$415,872)	(\$577,189)
85	Debt Service	(\$94,788)	(\$94,788)	(\$94,788)	(\$94,788)	(\$94,788)
86	Capital Outlay	(\$1)	(\$3,621)	(\$1)	\$0	(\$48,000)
87	<b>Total Expenditures</b>	<b>(\$677,178)</b>	<b>(\$546,368)</b>	<b>(\$758,411)</b>	<b>(\$510,660)</b>	<b>(\$719,977)</b>
88						
89	Revenues Over (Under) Expenditures	(\$25,678)	\$157,749	(\$125,911)	\$210,840	\$1,023
90	Appropriate From (To) Fund Balance	\$25,678	(\$157,749)	\$125,911	(\$210,840)	(\$1,023)
91						
92	<b>Water Enterprise Fund Ending Balance</b>	<b>\$1,545,373</b>	<b>\$1,889,131</b>	<b>\$1,680,070</b>	<b>\$2,099,971</b>	<b>\$2,100,994</b>

	Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023
93					
94	<b>Summation - Marina Enterprise Fund Revenues and Expenditures</b>				
95					
96	<b>Marina Enterprise Fund Beginning Balance</b>	<b>\$801,395</b>	<b>\$854,669</b>	<b>\$1,016,255</b>	<b>\$988,228</b>
97					<b>\$868,043</b>
98	<b>Revenues</b>	<b>\$423,200</b>	<b>\$388,237</b>	<b>\$470,200</b>	<b>\$384,444</b>
99					<b>\$368,084</b>
100	Expenditures				
101	Operations	(\$350,280)	(\$254,678)	(\$425,161)	(\$318,922)
102	Debt Service	\$0	\$0	\$0	\$0
103	Capital Outlay	(\$217,597)	\$0	(\$280,000)	(\$185,708)
104	<b>Total Expenditures</b>	<b>(\$567,877)</b>	<b>(\$254,678)</b>	<b>(\$705,161)</b>	<b>(\$504,630)</b>
105					<b>(\$453,698)</b>
106	Revenues Over (Under) Expenditures	(\$144,677)	\$133,559	(\$234,961)	(\$120,186)
107	Appropriate From (To) Fund Balance	\$144,677	(\$133,559)	\$234,961	\$120,186
108					\$85,614
109	<b>Marina Enterprise Fund Ending Balance</b>	<b>\$656,718</b>	<b>\$988,228</b>	<b>\$781,294</b>	<b>\$868,043</b>
					<b>\$782,429</b>

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023
110	<b>Summation - Pay-As-You-Throw (PAYT) Enterprise Fund Revenues and Expenditures</b>					
111						
112						
113	<b>PAYT Enterprise Fund Beginning Balance</b>	<b>\$91,183</b>	<b>\$117,747</b>	<b>\$146,333</b>	<b>\$153,995</b>	<b>\$170,659</b>
114						
115	<b>Revenues</b>	<b>\$79,050</b>	<b>\$78,715</b>	<b>\$79,050</b>	<b>\$78,200</b>	<b>\$79,300</b>
116						
117	Expenditures					
118	Operations	(\$56,923)	(\$42,468)	(\$64,040)	(\$61,536)	(\$72,066)
119	Capital Outlay	\$0	\$0	\$0	\$0	(\$20,000)
120	<b>Total Expenditures</b>	<b>(\$56,923)</b>	<b>(\$42,468)</b>	<b>(\$64,040)</b>	<b>(\$61,536)</b>	<b>(\$92,066)</b>
121						
122	Revenues Over (Under) Expenditures	\$22,127	\$36,247	\$15,010	\$16,664	(\$12,766)
123	Appropriate From (To) Fund Balance	(\$22,127)	(\$36,247)	(\$15,010)	(\$16,664)	\$12,766
124						
125	<b>PAYT Enterprise Fund Ending Balance</b>	<b>\$113,310</b>	<b>\$153,995</b>	<b>\$161,343</b>	<b>\$170,659</b>	<b>\$157,893</b>

	Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023
126	<b>Summation - Capital Improvement Fund Revenues and Expenditures</b>				
127					
128					
129	<b>\$1,221,284</b>	<b>\$1,247,140</b>	<b>\$522,253</b>	<b>\$208,305</b>	<b>\$365,769</b>
130	<b>Capital Improvement Fund Beginning Balance</b>				
131	<b>\$1,544,360</b>	<b>\$1,493,556</b>	<b>\$618,752</b>	<b>\$619,000</b>	<b>\$590,250</b>
132	<b>Revenues</b>				
133	<b>Expenditures</b>				
134	(\$2,186,164)	(\$250)	\$0	(\$275)	(\$300)
135	(\$278,950)	(\$278,950)	(\$278,950)	(\$275,500)	(\$277,050)
136	\$0	\$0	\$0	\$0	\$0
137	\$0	(\$2,253,190)	(\$2,144,295)	(\$185,761)	(\$313,000)
138	<b>(\$2,465,114)</b>	<b>(\$2,532,390)</b>	<b>(\$2,423,245)</b>	<b>(\$461,536)</b>	<b>(\$590,350)</b>
139					
140	(\$920,754)	(\$1,038,835)	(\$1,804,493)	\$157,464	(\$100)
141	\$920,754	\$1,038,835	\$1,804,493	(\$157,464)	\$100
142					
143	<b>\$300,530</b>	<b>\$208,305</b>	<b>(\$1,282,240)</b>	<b>\$365,769</b>	<b>\$365,669</b>
144	280500	280500	280500	280500	280500
145	<b>\$20,030</b>	<b>(\$72,195)</b>	<b>(\$1,562,740)</b>	<b>\$85,269</b>	<b>\$85,169</b>
146					

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
2								
3		<b>General Fund - Revenues</b>						
4		<b>Taxes</b>						
5	10-311-100	Property Taxes	\$333,658	\$331,128	\$401,968	\$401,968	\$396,673	2023 Mill Levy = 6.812- Assessed value \$58M see Certification
6								
7	10-311-110	Specific Ownership	\$15,000	\$25,803	\$15,000	\$15,000	\$15,000	Property tax on vehicles
8	10-311-120	Interest & Penalty-Prop Taxes	\$300	\$697	\$300	\$300	\$300	
9	10-311-130	Motor Vehicle Use & Sales Tax	\$40,000	\$85,282	\$40,000	\$50,000	\$40,000	4% - Use (sales) tax on vehicles - from Clerk & Rec
10	10-311-140	Sales Tax	\$1,741,825	\$2,523,456	\$2,461,018	\$2,461,018	\$2,337,968	4% - assume 5% reduction
11	10-311-150	Building Use Tax	\$45,000	\$18,377	\$45,000	\$30,000	\$25,000	Revenue based on permits closed, not issued (year end adjustment) - assuming less commercial building for 2023
12	10-311-160	Cigarettes-Select Sales Tax	\$3,000	\$5,172	\$3,000	\$3,000	\$3,000	
13	10-316-170	Cable Franchise	\$21,000	\$24,114	\$10,000	\$20,000	\$20,000	5% gross revenues, paid quarterly
14	10-316-171	Telephone Franchise	\$5,500	\$4,401	\$10,000	\$5,000	\$5,000	\$1/mo. per account, paid monthly
15	10-316-172	Electric Franchise	\$30,000	\$33,339	\$30,000	\$35,000	\$35,000	2%, paid quarterly
16	10-316-173	Natural Gas Franchise	\$11,000	\$12,996	\$11,000	\$15,000	\$15,000	3% gross revenues, paid monthly
17			\$2,246,283	\$3,064,767	\$3,027,286	\$3,036,286	\$2,892,940	5% expected decrease in tax revenues
18		<b>Licenses &amp; Permits</b>						
19	10-321-100	Liquor License	\$4,500	\$1,464	\$4,500	\$9,408	\$3,750	based on current liquor licenses without penalty
20	10-321-120	Sales Tax License \$5	\$500	\$320	\$500	425	\$425	\$5 Town Sales Tax Licenses
21	10-321-130	Motor Vehicle License (rural)	\$2,000	\$2,544	\$2,000	\$2,000	\$2,000	Road & Bridge registration fees - paid electronically by GC Treasurer with Property Taxes
22	10-321-140	Sign Permit	\$300	\$285	\$300	\$125	\$100	Includes Town Off Premise Sign Fees
23	10-321-150	Grading Permit	\$200	\$110	\$200	\$70	\$50	
24	10-321-160	Animal License	\$150	\$35	\$150	\$55	\$50	
25	10-321-170	Enchrochment Fees	\$400	\$2,470	\$400	\$1,000	\$400	
26	10-321-175	Business License Commission	\$30,000	\$23,446	\$30,000	\$30,000	\$30,000	
27	10-321-180	Nightly Rental License \$600	\$70,000	\$49,756	\$50,000	\$66,922	\$50,000	\$600 license; STR software \$150 per license. Remaining revenue transferred to Attainable Housing Fund at year end, funds usually given to Chamber approx. 80 active
28	10-321-190	Boardwalk Sales Permit	\$150	\$0	\$150	\$0	\$150	
29			\$108,200	\$80,430	\$88,200	\$109,580	\$86,925	



	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
30		<b>General Fund - Revenues</b>						
31		<b>Intergovernmental</b>						
32	10-335-130	Grand Cnty Road & Bridge	\$6,492	\$7,886	\$6,492	\$9,520	\$9,520	2022 quarterly payment \$2380
33	10-335-200	Highway User Tax Fund	\$30,000	\$35,222	\$30,000	\$30,000	\$31,952	
34	10-335-800	Conservation Trust Fund	\$2,000	\$3,121	\$2,000	\$3,000	\$3,000	
35	10-335-900	Other Intergovernmental	\$1,000	\$1,672	\$1,000	\$1,000	\$1,000	State Severance Tax & Federal Mineral Funds
36			\$39,492	\$47,901	\$39,492	\$43,520	\$45,472	
37								
38		<b>Charges for Services</b>						
39	10-341-100	Court Fees	\$0	\$0	\$0	\$0	\$0	
40	10-341-200	Cemetery	\$3,200	\$8,875	\$3,200	\$11,775	\$12,000	Perpetual Care & Reservation Fees
41	10-341-201	Cemetery Grants & Donations	\$0	\$0	\$0	\$1,200	\$0	
42	10-341-900	Cemetery Excavation Fees				\$11,775	\$6,000	Not included in Cemetery fund goes to PW GF
43	10-341-300	Zoning & Subdivision Review	\$2,000	\$4,997	\$2,000	\$3,000	\$2,000	
44	10-341-400	Attainable Housing Fee	\$2,000	\$9,862	\$2,000	\$3,065	\$2,000	Based on new construction paid at building permit pick-up
45	10-341-500	EV Charging Station	\$300	\$1,865	\$300	\$2,000	\$4,000	Charging station fees collected
46	10-341-600	Fuel Depot Surcharge	\$1,000	\$2,192	\$1,000	\$2,000	\$2,000	
47	10-341-625	Spec Ev/Material Recovery Fee	\$0	\$0	\$0	\$0	\$0	
48	10-341-700	Copies/Faxes/Soda	\$100	\$49	\$100	\$0	\$0	
49	10-341-850	Nightly Rental App Fee \$165	\$1,200	\$1,815	\$1,200	\$5,035	\$5,000	based on new STR's. Anticipation of new software helping getting more in compliance
50	10-350-101	GL Center - Rental Fees	\$17,600	\$25,859	\$17,600	\$9,474	\$15,000	
51	10-350-111	GL Center - (T) Merch Sales	\$0	\$0	\$0	\$0	\$0	
52	10-350-115	GL Center - (N) Merch Sales	\$0	\$101	\$0	\$0	\$0	
53	10-350-121	GL Center - Memberships	\$30,000	\$51,251	\$30,000	\$40,000	\$40,000	Incl. Employee GLC Membership Benefit
54	10-350-131	GL Center - Rec Fees	\$12,000	\$7,837	\$12,000	\$12,000	\$12,000	
55	10-350-201	GL Center - Donations	\$0	\$1,650	\$0	\$0	\$0	
56			\$69,400	\$116,352	\$69,400	\$101,324	\$100,000	
57		<b>Fines and Forfeitures</b>						
58	10-351-100	Ordinance/Traffic Fines	\$0	\$0	\$0	\$75	\$1,500	
59								
60		<b>Fees and Leases</b>						
61	10-353-180	Rent - Visitors Center	\$2,500	\$1,875	\$2,500	\$2,500	\$2,500	VC Service Agreement requirement for Maintenance on VC; See 10-415-723. 4 payment of 625
62								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
63		<b>General Fund - Revenues</b>						
64		<b>Net Investment Income</b>						
65	10-355-100	Interest Revenue	\$18,000	\$4,194	\$5,000	\$8,000	\$10,000	interest rates are increasing
66								
67		<b>Other Revenue</b>						
68	10-334-900	Grants - Other	\$0	\$63,591	\$0	\$63,591	\$250,000	This was covid relief funds not anticipate moving forward. \$250K will be from creative district varies grants for Marque. We will approach grants with supplemental budget when awarded
69	10-360-130	Municipal Fee	\$50	\$0	\$50	\$3		Muni fee penalty not collected anymore
70	10-360-140	Rent - Land, Buildings	\$10,000	\$4,470	\$10,000	\$3,890	\$4,000	Pavilion, Comm. House, Lakefront Park, , etc.
71	10-360-160	Rent - Enterprise Fund Sites	\$2	\$2	\$0	\$2	\$2	Marina, PAYT
72	10-360-190	Gifts - Donations	\$0	\$0	\$0	\$0	\$0	
73	10-360-200	Misc. Revenues - General	\$5,000	\$103,622	\$5,000	\$22,325	\$0	
74	10-360-230	Memorial Benches	\$0	\$0	\$0	\$0	\$0	
75			\$15,052	\$171,685	\$15,050	\$89,812	\$254,002	
76		<b>Contributions</b>						
77	10-377-200	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
78								
79		<b>Capital Specific Revenue</b>						
80	10-360-110	Sale of Assets	\$25,000	\$0	\$25,000	\$0	\$25,000	carry forward to sell fleet; one truck and Subaru
81	10-377-350	Developer Letter of Credit	\$0	\$0	\$0	\$0	\$0	
82	10-377-100	Capital Lease Proceeds	\$0	\$0	\$0	\$0	\$0	
83	10-377-120	Certificate of Participation	\$1,565,000	\$1,570,000	\$0	\$0	\$0	
84	10-377-140	Grants - Capital	\$440,000	\$0	\$376,421	\$0		We will approach grants with supplemental budget when awarded
85	10-377-150	CDOT Off-System Bridge Program	\$0	\$0	\$0	\$0	\$0	
86	10-377-154	CO Parks & Wildlife	\$0	\$0	\$0	\$0	\$0	
87	10-377-157	DOLA Tier 1 - W. Portal Bridge	\$0	\$0	\$0	\$0	\$0	
88	10-377-160	Space to Create Revenue	\$0	\$0	\$0	\$235,000	\$0	We will approach grants with supplemental budget when awarded
89			\$2,030,000	\$1,570,000	\$401,421	\$235,000	\$25,000	
90		<b>Total Revenues</b>	<b>\$4,528,927</b>	<b>\$5,057,204</b>	<b>\$3,648,349</b>	<b>\$3,626,097</b>	<b>\$3,418,339</b>	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
91		<b>General Fund - Expenditures</b>						
92		<b>Cemetery Committee</b>						
93	10-410-211	General Supplies/Misc Expenses	\$4,500	\$7,701	\$4,500	\$4,500	\$2,000	
94	10-410-215	Grave Markers	\$3,050	\$325	\$3,050	\$0	\$1,000	
95	10-410-242	General Maintenance	\$4,000	\$1,823	\$4,000	\$0	\$5,000	General maintenance (tree removal)
96			\$11,550	\$9,849	\$11,550	\$4,500	\$8,000	
97								
98		<b>Planning Commission/Board of Adjustments</b>						
99	10-412-211	General Office Supplies	\$1,000	\$74	\$1,000	\$16	\$300	based on overall Admin General Office Supplies expense
100	10-412-311	Postage/Ads/Legal Notices	\$1,000	\$147	\$1,000	\$0	\$1,000	Reimbursed by applicant
101	10-412-314	Purchased Services	\$2,000	\$14,510	\$18,000	\$9,521	\$18,000	Reimbursable from developers/owners-\$1500/mo. RG assoc
102	10-412-319	Misc.-Planning Commission/BOA	\$300	\$0	\$1,000	\$0	\$300	
103	10-412-320	Computer Hardware	\$7,000	\$1,720	\$7,000	\$7,000	\$1,000	software renewals
104	10-412-351	Planning Legal Services	\$3,000	\$8,721	\$6,000	\$15,000	\$10,000	Rezoning and development, Town expects reimbursement from developers for expenses incurred in connection with development.
105	10-412-370	Training/Travel	\$6,000	\$4,804	\$6,000	\$6,000	\$6,000	Planner in Admin, classes, online seminar
106	10-412-380	Comp Plan Update	\$0	\$20,255	\$50,000	\$62,000	\$5,000	Lands Committee requested a planning consultant for the Municipal lands plan.
107			\$20,300	\$50,231	\$90,000	\$99,537	\$41,600	
108								
109		<b>Greenways Committee</b>						
110	10-414-211	General Supplies	\$2,000	\$409	\$6,000	\$7,817	\$10,334	Hilly Lawn-Fuel GL Hardware; Flowering of Grand Lake supplies
111	10-414-238	Trees/Shrubs/Plantings	\$6,500	\$7,262	\$6,500	\$6,500	\$10,334	crease of greenhouse prices and additional planting for Park Ave & lamp posts
112	10-414-241	Arbor Day Supplies	\$250	\$214	\$250	\$250	\$250	Day programs for Tree City USA requirements; Seedlings from CSU Extension
113	10-414-319	Contract Labor	\$38,535	\$39,635	\$38,535	\$38,535	\$48,000	Increased labor to include cost of living and additional workload with Park Ave
114	10-414-726	Miscellaneous Services	\$150	\$16	\$150	\$0	\$0	
115	10-414-870	Contingency	\$150	\$0	\$150	\$0	\$0	
116			\$47,585	\$47,536	\$51,585	\$53,102	\$68,918	
117								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
118		<b>General Fund - Expenditures</b>						
119		<b>Board of Trustees</b>						
120	10-413-142	Workers' Compensation	\$309	\$399	\$300	\$352	\$400	
121	10-413-211	Office/meeting supplies	\$2,400	\$3,721	\$2,400	\$7,000	\$5,000	
122	10-413-215	Elections	\$2,000	\$5,715	\$1,200	\$2,500	\$2,500	
123	10-413-316	Dues/Memberships	\$7,700	\$9,042	\$17,700	\$18,000	\$18,000	Empl Council, CAST, CML, NWCCOG/RRR/QQ, Club 20, 3 Lakes Watershed, GCWIN, I-70 Coalition, Arbor Day Foundation, Downtown CO Inc, Rky Mtn Conservancy, Grand Foundation Corporate Sponsorship
124	10-413-370	Training/Travel	\$7,500	\$2,061	\$7,500	\$5,000	\$7,500	
125	10-413-460	Long Range/Misc	\$500	\$355	\$500	\$500	\$500	BOT retreat facilitator and misc. expenses
126	10-413-461	Appreciation Program	\$3,000	\$9,592	\$3,000	\$6,000	\$9,000	Appreciation Dinner; Misc appreciation expenses
127	10-413-462	Computer Equipment	\$1,000	\$5,049	\$2,400	\$2,400	\$2,500	
128	10-413-463	Water Quality Issues	\$0	\$0	\$0	\$0		GCWIN - Continued toxin monitoring
129	10-413-465	Computer Software	\$1,000	\$1,126	\$1,000	\$1,000	\$1,200	Liberty software annual support
130	10-413-870	Board Contingency	\$250	\$0	\$250	\$104,000	\$250	
131	10-413-728	Miscellaneous Donations	\$50,000	\$50,000	\$45,000	\$46,982	\$13,750	\$5,000 for substance abuse counseling, \$5,000 for GCWildfire Council, \$1250 for Grand 2050, \$2500 Public Square interpretive sign
132	10-413-843	Rocky Mtn Rep Theatre	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	Year 13 of 20
133	10-413-859	Grand Foundation	\$35,000	\$35,000	\$50,000	\$50,000	\$50,000	This is for non-profits to apply with GF to maximize their impact
134			\$112,009	\$123,410	\$132,600	\$245,084	\$111,950	
135		<b>Subtotal Boards and Committees</b>	<b>\$191,444</b>	<b>\$231,025</b>	<b>\$285,735</b>	<b>\$402,222</b>	<b>\$230,468</b>	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
136		<b>General Fund - Expenditures</b>						
137		<b>Administration</b>						
138		<b>Personnel</b>						
139	10-415-100	Gross Wages - Administration	\$310,121	\$282,548	\$348,886	\$343,952	\$378,347	10% increase
140	10-415-103	OT/Comp Time Buyout	\$0	\$3,082	\$0	\$4,186	\$500	Majority of office staff is salary now reducing overtime
141	10-415-105	Bonus	\$4,800	\$5,500	\$7,000	\$8,000	\$7,000	
142	10-415-110	Gross Wages-Admin PT/Seasonal	\$23,476	\$7,081	\$26,411	\$0	\$0	not expecting any PT admin staff
143	10-415-134	Alternative Benefit	\$6,000	\$6,000	\$6,600	\$6,000	\$6,000	
144	10-415-130	GLC Membership Benefit	\$1,750	\$0	\$1,925	\$0	\$1,925	
145	10-415-131	Longevity Benefit	\$0	\$0	\$0	\$0	\$0	
146	10-415-132	ICMA Town Paid Benefit	\$27,072	\$34,981	\$30,456	\$27,500	\$30,268	
147	10-415-133	Health/Dental-Employee	\$32,845	\$33,013	\$34,487	\$77,049	\$81,120	Medical/Dental/Life/Vision
148	10-415-135	Dep Health/Dental	\$6,282	\$0	\$6,596	\$1,731	\$6,600	
149	10-415-136	Medical Benefit Allowance	\$6,588	\$14,776	\$7,412	\$8,400	\$8,400	
150	10-415-141	Unemployment Insurance	\$1,015	\$1,539	\$1,142	\$1,000	\$1,135	.3% of wages
151	10-415-142	Workers' Compensation	\$943	\$3,034	\$1,061	\$1,800	\$3,600	WC increase for 2023
152	10-415-143	Social Security Match	\$22,659	\$20,000	\$25,491	\$30,000	\$23,457	6.2% of wages+Town ICMA
153	10-415-144	Medicare Match	\$5,299	\$4,677	\$5,961	\$7,000	\$5,486	1.45% of wages+Town ICMA
154	TBD	FAMILI Benefit					\$1,703	
155			\$448,850	\$416,230	\$503,428	\$516,617	\$553,838	
156		<b>Supplies</b>						
157	10-415-211	General Office Supplies	\$4,500	\$10,794	\$5,000	\$8,000	\$8,000	Experiencing increase in supply pricing
158	10-415-215	Computer Software	\$16,622	\$19,251	\$17,000	\$22,000	\$22,000	Firewall, Malware, Antivirus, Adobe, gov.os, ESRI (\$700); Caselle Ongoing; O365 (10 lic),
159	10-415-220	Computer Hardware	\$7,000	\$6,541	\$7,000	\$6,043	\$7,000	
160	10-415-226	Small Equipment	\$2,100	\$1,730	\$2,100	\$3,000	\$3,000	Copier lease
161			\$30,222	\$38,316	\$31,100	\$39,043	\$40,000	
162		<b>Repairs and Maintenance</b>						
163	10-415-231	Gas/Fuel	\$1,000	\$1,284	\$1,000	\$1,200	\$1,200	
164	10-415-232	Vehicle Maintenance	\$1,000	\$993	\$1,000	\$0	\$1,000	
165	10-415-233	Office Equipment Maintenance	\$2,500	\$1,588	\$2,500	\$2,500	\$2,500	
166	10-415-237	Building Maintenance	\$15,500	\$1,797	\$0	\$674	\$11,000	Replace doors in Town Hall
167	10-415-238	Town Hall Furnishings	\$250	\$0	\$250	\$1,500	\$1,500	
168			\$20,250	\$5,662	\$4,750	\$5,874	\$17,200	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
169		<b>General Fund - Expenditures</b>						
170		<b>Administration</b>						
171		<b>Purchased Services</b>						
172	10-415-311	Postage/Freight	\$2,000	\$3,081	\$5,000	\$5,000	\$5,000	Meter lease + postage meter refills
173	10-415-312	Computer Services	\$62,000	\$28,096	\$62,000	\$62,000	\$50,000	60% IT contract; 1/2 Caselle support; Paychex, time clock system
174	10-415-314	Ads & Legal Notices	\$750	\$6,879	\$5,000	\$5,000	\$5,000	
175	10-415-316	Dues & Memberships	\$1,650	\$606	\$1,650	\$1,650	\$1,650	APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM, ICMA
176	10-415-318	Janitorial Services	\$0	\$0	\$0	\$0	\$0	
177	10-415-319	Miscellaneous Services	\$150	\$3,689	\$5,000	\$128	\$3,200	Rain Gauge on Tonahutu
178	10-415-330	Bank Fees	\$675	\$1,387	\$1,500	\$1,500	\$1,500	Safe deposit box & bank analysis fees
179			\$67,225	\$43,739	\$80,150	\$75,278	\$66,350	
180		<b>Utilities</b>						
181	10-415-341	Electric Utility	\$3,500	\$4,344	\$3,500	\$4,000	\$4,000	
182	10-415-342	Sewer Utility	\$1,000	\$866	\$1,000	\$1,000	\$1,000	
183	10-415-343	Water Utility	\$1,200	\$1,573	\$1,200	\$1,200	\$1,200	
184	10-415-344	Telephone/Internet Utility	\$5,000	\$12,057	\$7,500	\$7,500	\$7,500	Includes internet service, cell phone
185	10-415-345	Natural Gas Utility	\$2,500	\$4,357	\$2,500	\$6,000	\$6,000	
186	10-415-346	Website Hosting Services	\$800	\$4,688	\$800	\$800	\$800	Website Hosting
187	10-415-347	Recycling - Town Hall	\$1,300	\$1,078	\$1,300	\$107	\$0	
188			\$15,300	\$28,962	\$17,800	\$20,607	\$20,500	
189		<b>Professional Services</b>						
190	10-415-351	Legal Services	\$30,000	\$65,260	\$85,000	\$30,000	\$30,000	
191	10-415-352	Audit	\$10,300	\$7,800	\$10,300	\$8,400	\$8,500	60% of audit -
192	10-415-353	Judge-Municipal Court	\$500	\$0	\$500	\$0	\$500	As-needed basis
193	10-415-355	Professional Services-Other	\$11,700	\$16,707	\$15,000	\$1,500	\$10,000	ABC Flex, HR Paychex
194			\$52,500	\$89,767	\$110,800	\$39,900	\$49,000	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
195		<b>General Fund - Expenditures</b>						
196		<b>Administration</b>						
197		<b>Marketing</b>						
198	10-415-560	Treasurer's Fees	\$6,980	\$6,640	\$8,039	\$9,000	\$9,000	2% of Property Taxes calculated from COV+Interest and Penalties
199	10-415-721	Chamber Service Agreement	\$32,732	\$40,232	\$32,732	\$32,732	\$35,232	\$32,732 for VC services by Chamber, \$2500 incurease to offset rental fee
200	10-415-722	BLC Fee Remittance	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	For marketing services by Chamber
201	10-415-723	Visitor Center Repairs & Maint	\$15,102	\$15,102	\$15,102	\$16,220	\$1,500	
202	10-415-724	NRL VC Op	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	For PT Visitor Center employee by Chamber
203	10-415-800	Attainable Housing Expenses	\$0	\$15,323	\$15,000	\$50,000	\$12,000	
204	10-415-870	Contingency - General Admin	\$5,000	\$1,806	\$11,000	\$11,000	\$11,000	for Chamber general expenses
205	10-415-875	Marketing Contingency	\$150	\$0	\$150	\$0		
206	10-415-880	Chamber Public Relations	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
207	10-415-885	Town Events	\$10,000	\$2,500	\$10,000	\$10,000	\$12,500	
208	10-415-886	MSOB Expenses	\$477,481	\$477,481	\$481,311			
209	TBD	Continental Divide Trail					\$2,500	CDT maps, brochures, convention website add on
210			\$625,445	\$637,085	\$651,334	\$206,952	\$161,732	
211		<b>Other Expenses</b>						
212	10-415-370	Training/Travel	\$10,750	\$4,517	\$10,750	\$10,000	\$13,000	Planner (\$3000); Clerk (\$3,000); Treasurer (\$3,250); Code (\$750); Manager (\$3,000)
213	10-415-371	Misc Employee Expenses	\$14,000	\$6,011	\$14,000	\$14,000	\$15,000	BOT & Employee Enrichment
214	10-415-393	Document Recording	\$250	\$0	\$250	\$0	\$250	
215	10-415-394	Developer Reimbursement	\$1,000	\$0	\$1,000	\$1,000	\$1,000	
216	10-415-513	Property/Casualty Insurance	\$25,000	\$23,926	\$25,000	\$21,474	\$27,000	
217	10-415-514	Position Bonds	\$400	\$994	\$400	\$270	\$400	Employee/Trustee Blanket Bonds
218			\$51,400	\$35,447	\$51,400	\$46,744	\$56,650	
219		<b>Transit</b>						
220	10-415-385	Transit Service	\$40,000	\$0	\$40,000	\$0	\$40,000	
221	10-415-386	Transit Planning	\$10,000	\$0	\$10,000	\$0	\$10,000	
222	10-415-387	Transit Capital Investment	\$0	\$0	\$0	\$0		
223			\$50,000	\$0	\$50,000	\$0	\$50,000	
224								
225		<b>Economic Development Grants</b>						
226	10-416-100	Trail Groomers	\$25,000	\$25,000	\$25,000	\$25,000	\$30,000	
227	10-416-250	Headwaters Trail Assoc- HTA	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
228	10-416-260	Grand Art Council	\$2,200	\$2,200	\$2,200	\$2,200	\$0	
229	TBD	Creative District					\$100,000	\$40K Marketing Contranct, \$5K Bookkeeper, \$40K Programing, \$5K Marketing, \$5K lodging, \$1K movie rights, \$4K Misc.
230			\$32,200	\$32,200	\$32,200	\$32,200	\$135,000	Other grants moved to Grand Foundation line under BoT
231								
232		<b>Subtotal Administration</b>	<b>\$1,393,392</b>	<b>\$1,327,407</b>	<b>\$1,532,962</b>	<b>\$983,214</b>	<b>\$1,150,270</b>	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
233		<b>General Fund - Expenditures</b>						
234		<b>Public Safety</b>						
235		<b>Purchased Services</b>						
236	10-421-314	Dispatch Operations	\$20,858	\$20,858	\$25,000	\$20,858	\$20,858	
237	10-421-339	Sheriff's Contract	\$145,000	\$202,191	\$257,000	\$257,000	\$257,000	
238	10-421-340	Special Event Security	\$0	\$0	\$0	\$0		
239			\$165,858	\$223,049	\$282,000	\$277,858	\$277,858	
240		<b>Subtotal Public Safety</b>	<b>\$165,858</b>	<b>\$223,049</b>	<b>\$282,000</b>	<b>\$277,858</b>	<b>\$277,858</b>	
241								



	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
242		<b>General Fund - Expenditures</b>						
243		<b>Public Works</b>						
244		<b>Personnel</b>						
245	10-431-100	Gross Wages - Public Works	\$233,034	\$255,952	\$262,163	\$277,845	\$345,630	10% increase & PTO buy out
246	10-431-103	OT/Comp Time Buyout	\$15,000	\$15,607	\$16,875	\$42,197	\$40,000	overtime is paid out when it is accrued now instead of being banked
247	10-431-105	Bonus	\$2,400	\$8,250	\$4,000	\$5,000	\$5,000	
248	10-431-111	On Call Pay	\$22,575	\$18,227	\$24,833	\$10,350	\$10,350	\$50 per day
249	10-431-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
250	10-431-131	Longevity	\$0	\$0	\$0	\$0	\$0	
251	10-431-317	Uniform Allowance	\$2,400	\$3,050	\$2,640	\$2,940	\$2,940	
252	10-431-132	ICMA Town Paid Benefit	\$21,841	\$8,329	\$24,571	\$19,564	\$20,000	8% Maximum
253	10-431-133	Health/Dental-Employee	\$68,544	\$67,614	\$68,000	\$68,000	\$70,720	Medical/Dental/Life/Vision
254	10-431-135	Dep Health/Dental	\$6,240	\$0	\$6,552	\$11,539	\$6,552	
255	10-431-136	Medical Benefit Allowance	\$4,800	\$4,315	\$4,800	\$4,800	\$4,800	
256	10-431-141	Unemployment Insurance	\$819	\$1,011	\$921	\$1,322	\$1,157	.3% of wages + On Call
257	10-431-142	Workers' Compensation	\$16,900	\$19,349	\$19,013	\$19,013	\$35,000	
258	10-431-143	Social Security Match	\$16,927	\$18,718	\$19,043	\$27,320	\$23,909	6.2% of wages + Town ICMA + On Call
259	10-431-144	Medicare Match	\$3,959	\$4,373	\$4,454	\$6,389	\$5,592	1.45% of wages + Town ICMA + On Call
260	TBD	FAMILI Benefit					\$1,555	
261			\$415,439	\$424,794	\$457,865	\$496,278	\$571,650	
262		<b>Supplies</b>						
263	10-431-222	General Supplies	\$5,000	\$4,826	\$7,000	\$7,000	\$7,000	
264	10-431-224	Safety Supplies	\$7,000	\$3,956	\$7,000	\$7,000	\$7,000	Crowd-control fencing, snow fencing, cones
265	10-431-226	Vehicle Supplies	\$3,000	\$94	\$4,000	\$4,000	\$4,000	Truck tool boxes
266	10-431-227	Small Tools	\$6,000	\$437	\$8,000	\$5,000	\$5,000	
267			\$21,000	\$9,313	\$26,000	\$23,000	\$23,000	
268		<b>Repairs and Maintenance</b>						
269	10-431-231	Gas/Fuel/Liquids	\$22,000	\$25,641	\$25,000	\$28,000	\$30,000	
270	10-431-232	Vehicle Maintenance	\$8,500	\$2,249	\$10,000	\$10,000	\$10,000	
271	10-431-233	Equipment Maintenance	\$25,000	\$23,160	\$28,000	\$25,000	\$25,000	
272	10-431-235	Tires/Chains	\$12,000	\$2,412	\$15,000	\$15,000	\$15,000	
273	10-431-236	Misc. Bridge Work	\$5,000	\$145	\$5,000	\$5,000	\$5,000	
274	10-431-237	Building Maintenance	\$5,000	\$5,125	\$6,000	\$6,000	\$6,000	
275	10-431-238	Street Light Maintenance	\$3,000	\$0	\$3,000	\$3,000	\$3,000	
276	10-431-239	Miscellaneous Maintenance	\$1,000	\$366	\$3,000	\$2,500	\$2,500	
277	10-431-242	Road Maintenance	\$100,000	\$71,932	\$150,000	\$100,000	\$150,000	Pot holes/ seal cracks in road/maintaining streets, dust control, signs gavel,
278	10-431-245	Boardwalk Maintenance	\$0	\$2,057	\$0	\$0	\$0	went to capital
279	10-431-253	Tree Removal	\$500	\$0	\$5,000	\$5,000	\$5,000	clean up right-aways
280	10-431-254	Tree Spraying	\$0	\$0	\$500	\$500	\$4,000	Arborist to spray trees
281	10-431-255	Stormwater Filter Maintenance	\$1,500	\$0	\$15,000	\$15,000	\$20,000	
282			\$183,500	\$133,087	\$265,500	\$215,000	\$275,500	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
283		<b>General Fund - Expenditures</b>						
284		<b>Public Works</b>						
285		<b>Purchased Services</b>						
286	10-431-312	Computer Services	\$4,000	\$1,577	\$4,000	\$3,000	\$3,000	
287	10-431-314	Ads/Bid Notices	\$2,000	\$980	\$2,000	\$2,500	\$2,000	
288	10-431-319	Misc. Purchased Services	\$2,500	\$3,932	\$2,500	\$1,000	\$2,500	Required physicals, fuel bond, Hep B shots
289			\$8,500	\$6,489	\$8,500	\$6,500	\$7,500	
290		<b>Utilities</b>						
291	10-431-318	Trash/Recycle Services	\$9,000	\$16,342	\$11,000	\$12,000	\$12,000	
292	10-431-341	Electric Utility	\$8,000	\$11,906	\$11,000	\$10,000	\$12,000	
293	10-431-343	Water Utility	\$1,000	\$735	\$1,000	\$700	\$700	
294	10-431-344	Telephone/Internet Utility	\$6,000	\$4,411	\$7,000	\$7,000	\$6,000	
295	10-431-345	Natural Gas Utility	\$4,500	\$3,935	\$4,500	\$5,000	\$5,000	
296	10-431-349	Street Light Electric Utility	\$24,000	\$12,138	\$24,000	\$15,000	\$20,000	
297			\$52,500	\$49,467	\$58,500	\$49,700	\$55,700	
298		<b>Professional Services</b>						
299	10-431-354	Engineering/Surveying Services	\$2,000	\$0	\$10,000	\$0	\$5,000	
300								
301		<b>Other</b>						
302	10-431-370	Training/Travel	\$5,000	\$206	\$6,000	\$1,000	\$5,000	
303	10-431-399	Equip Rental	\$17,000	\$1,000	\$10,000	\$5,000	\$5,000	
304	10-431-870	Contingency- Public Works	\$500	\$4,323	\$500	\$0		
305			\$22,500	\$5,529	\$16,500	\$6,000	\$10,000	
306		<b>Subtotal Public Works</b>	<b>\$705,439</b>	<b>\$628,679</b>	<b>\$842,865</b>	<b>\$796,478</b>	<b>\$948,350</b>	
307								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
308		<b>General Fund - Expenditures</b>						
309		<b>Grand Lake Center</b>						
310		<b>Personnel</b>						
311	10-450-100	Gross Wages - GL Center	\$99,376	\$101,498	\$111,798	\$123,379	\$121,086	%PW/Parks/GLC employee, 10% Treasurer, 3% Town Mgr., 5% Admin/Bookkeeper
312	10-450-103	OT/Comp Time Buyout	\$0	\$201	\$0	\$340	\$0	
313	10-450-105	Bonus	\$1,350	\$2,000	\$1,485	\$2,000	\$2,000	
314	10-450-110	Gross Wages-GLC PT/Seasonal	\$0	\$573	\$0	\$0	\$20,800	one year-round part-time
315	10-450-130	GLC Membership Benefit	\$700	\$0	\$770	\$0	\$770	
316	10-450-131	Longevity Benefit	\$0	\$0	\$0	\$0	\$0	
317	10-450-317	Uniform Allowance	\$150	\$0	\$150	\$0	\$0	
318	10-450-132	ICMA Town Paid Benefit	\$8,058	\$2,741	\$9,065	\$6,700	\$11,351	8% Maximum
319	10-450-133	Health/Dental-Employee	\$35,404	\$25,334	\$37,174	\$31,686	\$32,953	Medical/Dental/Life/Vision
320	10-450-135	Dep. Health/Dental	\$1,765	\$0	\$1,853	\$0	\$0	
321	10-450-136	Medical Benefit Allowance	\$2,916	\$3,267	\$3,281	\$2,400	\$2,400	
322	10-450-141	Unemployment Insurance	\$298	\$424	\$335	\$300	\$426	.3% of wages
323	10-450-142	Workers' Compensation	\$1,800	\$833	\$2,025	\$1,660	\$3,000	
324	10-450-143	Social Security Match	\$6,745	\$6,717	\$7,588	\$8,000	\$8,797	6.2% of wages+Town ICMA
325	10-450-144	Medicare Match	\$1,577	\$1,563	\$1,774	\$1,700	\$2,057	1.45% of wages+Town ICMA
326	TBD	FAMILI Benefit					\$545	
327			\$160,139	\$145,151	\$177,298	\$178,165	\$205,640	
328		<b>Supplies</b>						
329	10-450-211	Gen Office Supplies	\$1,500	\$1,478	\$1,500	\$1,000	\$1,500	
330	10-450-220	General Operating Supplies	\$0	\$2,583	\$3,000	\$3,000	\$3,000	
331	10-450-226	Office Equip Lease	\$3,000	\$1,000	\$1,200	\$1,200	\$1,200	Copier Lease
332	10-450-252	Resale Supplies	\$1,000	\$0	\$1,000	\$0	\$0	
333			\$5,500	\$5,062	\$6,700	\$5,200	\$5,700	
334		<b>Repairs and Maintenance</b>						
335	10-450-233	Office Equip Maint	\$600	\$249	\$600	\$600	\$600	Copier maintenance
336	10-450-235	Fitness Equip Maint	\$1,500	\$0	\$1,500	\$1,500	\$1,500	
337	10-450-237	Building Maintenance	\$21,000	\$2,574	\$21,000	\$500	\$30,000	Gymnasium floors/fix large crack or replace flooring
338	10-450-239	Minor Infrastructure Maint	\$10,000	\$0	\$10,000	\$0	\$10,000	
339	10-450-250	Backflow Maintenance	\$400	\$0	\$400	\$400	\$600	
340	10-450-350	Maintenance Agreement	\$4,200	\$4,233	\$4,200	\$4,445	\$4,758	heating maint. Agreement with honeywell
341			\$37,700	\$7,056	\$37,700	\$7,445	\$47,458	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
342		<b>General Fund - Expenditures</b>						
343		<b>Grand Lake Center</b>						
344		<b>Utilities</b>						
345	10-450-318	Trash/Recycle Services	\$480	\$0	\$500	\$0	\$0	
346	10-450-341	Electric Utility	\$14,000	\$14,177	\$14,000	\$14,000	\$15,000	
347	10-450-342	Sewer Utility	\$4,500	\$3,907	\$4,500	\$4,292	\$4,600	
348	10-450-343	Water Utility	\$2,500	\$1,470	\$2,500	\$800	\$1,200	
349	10-450-344	Telephone/Internet/TV Utility	\$4,000	\$7,317	\$4,000	\$7,200	\$7,500	
350	10-450-345	Natural Gas Utility	\$7,500	\$8,166	\$7,500	\$12,000	\$15,000	
351			\$32,980	\$35,038	\$33,000	\$38,292	\$43,300	
352		<b>Professional Services</b>						
353	10-450-312	Computer Services	\$2,820	\$5,526	\$2,820	\$7,000	\$3,000	7% of IT contract + 1.5 hr/mo @ \$115/hr
354	10-450-351	Legal Services	\$1,000	\$0	\$1,000	\$0	\$0	
355	10-450-352	Audit	\$910	\$910	\$910	\$980	\$1,100	7% of audit
356	10-450-355	Purchased Professional Serv.	\$2,000	\$1,562	\$2,000	\$1,500	\$1,500	alarm system
357			\$6,730	\$7,998	\$6,730	\$9,480	\$5,600	
358		<b>Other</b>						
359	10-450-234	Signage	\$0	\$3	\$0	\$0	\$0	
360	10-450-236	Minor/Misc Equipment	\$4,500	\$1,306	\$4,500	\$0	\$0	
361	10-450-238	Minor/Misc Furnishings	\$4,000	\$1,782	\$4,000	\$2,000	\$2,000	
362	10-450-320	Marketing	\$10,000	\$3,500	\$10,000	\$4,000	\$5,000	reduce this line by 5K and move to 10-450-237 to help cover cost
363	10-450-360	GLC Sales Tax	\$92	\$0	\$92	\$0	\$0	
364	10-450-370	Training/Travel	\$300	\$120	\$300	\$1,090	\$300	
365	10-450-513	Property/Casualty Insurance	\$8,000	\$7,143	\$8,000	\$8,000	\$10,000	
366	10-450-755	Exercise Equipment	\$2,000	\$22,108	\$2,000	\$1,005	\$0	
367	TBD	Summer Camp					\$30,000	
368	10-450-870	Contingency - GL Center	\$1,000	\$235	\$31,000	\$24,132		move summer camp to new line item
369			\$29,892	\$36,198	\$59,892	\$40,228	\$47,300	
370		<b>Subtotal Grand Lake Center</b>	<b>\$272,941</b>	<b>\$236,502</b>	<b>\$321,320</b>	<b>\$278,809</b>	<b>\$354,999</b>	
371								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
372		<b>General Fund - Expenditures</b>						
373		<b>Parks</b>						
374		<b>Personnel</b>						
375	10-452-100	Gross Wages - Parks	\$40,509	\$24,551	\$45,573	\$46,160	\$50,776	10% increase
376	10-452-103	OT/Comp Time Buyout	\$0	\$0	\$0	\$0	\$0	
377	10-452-105	Bonus	\$0	\$0	\$0	\$0	\$0	
378	10-452-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
379	10-452-131	Longevity	\$0	\$0	\$0	\$0	\$0	
380	10-452-317	Uniform Allowance	\$600	\$0	\$660	\$660	\$660	
381	10-452-132	ICMA Town Paid Benefit	\$3,241	\$403	\$3,646	\$3,452	\$4,062	
382	10-452-133	Health/Dental-Employee	\$7,454	\$1,364	\$7,827	\$12,000	\$12,480	
383	10-452-135	Dep. Health/Dental	\$4,188	\$0	\$4,397	\$2,036	\$4,397	
384	10-452-136	Medical Benefit Allowance	\$900	\$391	\$1,013	\$1,013	\$1,013	
385	10-452-141	Unemployment Insurance	\$122	\$0	\$137	\$137	\$152	
386	10-452-142	Workers' Compensation	\$2,400	\$3,432	\$2,700	\$525	\$2,700	
387	10-452-143	Social Security Match	\$2,712	\$1,715	\$3,051	\$3,051	\$3,148	
388	10-452-144	Medicare Match	\$634	\$414	\$713	\$713	\$736	
389	TBD	FAMILI Benefit					\$228	
390			\$62,760	\$32,271	\$69,717	\$69,748	\$80,125	
391		<b>Supplies</b>						
392	10-452-220	Operating Supplies	\$15,000	\$35,694	\$18,000	\$35,000	\$35,000	Includes supplies for Public Restrooms; Christmas Lights
393	10-452-226	Small Equipment	\$3,000	\$9,000	\$5,000	\$1,000	\$5,000	
394	10-452-227	Small Tools	\$1,000	\$720	\$2,500	\$500	\$2,500	
395			\$19,000	\$45,414	\$25,500	\$36,500	\$42,500	
396		<b>Repairs and Maintenance</b>						
397	10-452-232	Bear-Resistant Cans Maint	\$3,000	\$17	\$4,000	\$4,000	\$2,500	
398	10-452-233	Equipment Maintenance	\$2,500	\$0	\$5,000	\$2,500	\$2,500	
399	10-452-234	Information Signs	\$2,000	\$675	\$2,500	\$2,000	\$2,500	
400	10-452-235	Greenbelt Maintenance	\$7,500	\$2,015	\$7,500	\$7,000	\$7,000	
401	10-452-236	Sand & Dredge	\$1,000	\$0	\$8,000	\$5,000	\$5,000	
402	10-452-237	Building Maintenance	\$3,000	\$662	\$55,000	\$2,000	\$55,000	includes \$45,000 to replace steps and paint Community House
403	10-452-238	Dock Maintenance	\$5,000	\$0	\$20,000	\$1,000	\$25,000	L Dock and moving docks to boat ramp
404	10-452-239	Miscellaneous Maintenance	\$8,000	\$1,403	\$5,000	\$5,000	\$5,000	
405	10-452-243	Benches/Planters/Fences	\$2,000	\$0	\$5,000	\$5,000	\$5,000	
406	10-452-244	Thomasson Park Maintenance	\$2,000	\$0	\$4,000	\$4,000	\$4,000	
407	10-452-248	Irrigation System Maintenance	\$3,000	\$222	\$4,000	\$4,000	\$4,000	
408	10-452-250	Backflow Maintenance	\$3,000	\$1,698	\$4,000	\$4,000	\$3,000	
409	10-452-319	Miscellaneous Services	\$2,000	\$858	\$3,000	\$3,000	\$3,000	
410	10-452-399	Equipment Rental	\$3,500	\$11,397	\$5,000	\$3,000	\$5,600	adding Porta Potty for fishing tournament
411			\$47,500	\$18,946	\$132,000	\$51,500	\$129,100	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
412		<b>General Fund - Expenditures</b>						
413		<b>Parks</b>						
414		<b>Utilities</b>						
415	10-452-341	Electric Utility	\$6,500	\$7,700	\$6,500	\$6,500	\$6,500	
416	10-452-342	Sewer Utility	\$1,000	\$511	\$1,000	\$540	\$540	
417	10-452-343	Water Utility	\$13,000	\$16,688	\$13,000	\$5,000	\$13,000	
418	10-452-345	Natural Gas Utility	\$4,000	\$3,674	\$4,000	\$4,000	\$4,000	
419			\$24,500	\$28,573	\$24,500	\$16,040	\$24,040	
420		<b>Other</b>						
421	10-452-400	Grand Avenue Gardens	\$0	\$0	\$2,500	\$0		
422	10-452-450	Park Improvements	\$6,000	\$2,514	\$10,000	\$5,000	\$10,000	
423	10-452-870	Contingency - Parks	\$250	\$0	\$250	\$100	\$0	
424	10-452-961	Memorial Benches	\$500	\$0	\$500	\$500	\$0	
425			\$6,750	\$2,514	\$13,250	\$5,600	\$10,000	
426		<b>Subtotal Parks</b>	<b>\$160,510</b>	<b>\$127,719</b>	<b>\$264,967</b>	<b>\$179,388</b>	<b>\$285,765</b>	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
427		<b>General Fund - Expenditures</b>						
428		<b>Debt Service</b>						
429	10-815-982	Land Acquisition - Principal	\$80,000	\$312,678	\$85,000	\$85,000	\$90,000	Principal for COP
430	10-815-983	Land Acquisition-Interest	\$10,000	\$32,564	\$42,038	\$42,164	\$39,615	Interest for COP
431	10-831-500	Capital Equip Lease Principal	\$68,645	\$73,559	\$68,645	\$181,670	\$0	Paid off in 2022
432	10-831-510	Capital Equip Lease Interest	\$4,058	\$10,149	\$4,058	\$2,915	\$0	Paid off in 2022
433			\$162,703	\$428,951	\$199,741	\$311,749	\$129,615	
434								
435	10-413-999	<b>TABOR Reserves</b>	\$0	\$0	\$0	\$0	\$0	Moved Reserves to a liability line item
436								
437		<b>Capital Outlay</b>						
438	10-915-922	Admin Capital Expenditures	\$0	\$0	\$0	\$0	\$0	
439	10-915-923	Town Hall Capital Outlay	\$25,000	\$0	\$25,000	\$0	\$2,500	board room sound
440	10-915-986	Replacement Vehicle	\$0	\$0	\$0	\$0	\$0	
441	10-915-950	Space to Create Expenditures	\$440,000	\$250,000	\$376,421	\$251,274		Will budget when grants are recived
442	10-931-910	Capital Equipment Purchase	\$131,627	\$125,830	\$368,800	\$350,000	\$120,000	\$10K road striper, \$80K 23 1 ton chevy truck, \$15K zero turn riding mower, \$15K titl deck trailer
443	10-931-911	Capitalized Equipment Repair	\$0	\$0	\$0	\$0	\$0	
444	10-931-921	Paving	\$200,000	\$199,792	\$200,000	\$138,731	\$100,000	
445	10-931-922	Drainage	\$100,000	\$9,670	\$100,000	\$0	\$50,000	
446	10-952-970	Land Purchase	\$1,417,678	\$1,268,806	\$0	\$464	\$0	
447	10-931-974	Streetscape Project Funding	\$125,000	\$25,701	\$0	\$0	\$0	
448	10-931-972	W Portal Bridge Rehab	\$0	\$0	\$0	\$0	\$0	
449	10-931-973	Public Way Finding Signs	\$0	\$0	\$0	\$0	\$5,000	
450	10-931-923	Town Shop Capital Outlay	\$0	\$0	\$0	\$0	\$0	
451	10-950-710	Other Capital Assets - No Depr	\$0	\$0	\$0	\$0	\$0	
452	10-952-500	Dock Improvements	\$0	\$11,250	\$0	\$0	\$0	
453	10-952-971	Park Improvements	\$100,000	\$5,239	\$100,000	\$100,000	\$250,000	Marque for Community House off set by grants
454	10-952-972	Boardwalks	\$0	\$0	\$0	\$0	\$0	
455	10-952-995	Lakefront Improvements	\$0	\$0	\$0	\$0	\$0	
456			\$2,539,305	\$1,896,287	\$1,170,221	\$840,469	\$527,500	
457		<b>Total General Fund Expenditures</b>	<b>\$5,591,592</b>	<b>\$5,099,620</b>	<b>\$4,899,811</b>	<b>\$4,070,187</b>	<b>\$3,904,824</b>	
458								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
459		<b>Water Fund - Revenues</b>						
460	20-344-100	Water Sales	\$600,000	\$656,910	\$600,000	\$672,000	\$675,000	Current rate is top of 10 year schedule. New meters added for new buildings
461	20-344-105	HP Net Meter Revenue	\$500	\$0	\$500	\$0		
462	20-344-120	Resale Meters Income	\$500	\$271	\$500	\$12,000	\$3,000	
463	20-344-140	Interest Revenue	\$20,000	\$799	\$1,000	\$7,000	\$10,000	interest rates are picking up
464	20-344-160	Misc. Revenues	\$0	\$113	\$0	\$0		
465	20-344-190	Bulk Water Permits	\$500	\$525	\$500	\$500	\$500	Includes Public Works/Parks and overage
466	20-344-110	Tap Fees - Capital	\$30,000	\$45,500	\$30,000	\$30,000	\$32,500	based on 5 taps
467	20-344-150	Sale/Trade-In of Assets	\$0	\$0	\$0	\$0		
468	20-344-200	Capital Lease Proceeds	\$0	\$0	\$0	\$0		
469	20-344-260	Reimbursement Income	\$0	\$0	\$0	\$0		
470		<b>Total Revenues</b>	<b>\$651,500</b>	<b>\$704,118</b>	<b>\$632,500</b>	<b>\$721,500</b>	<b>\$721,000</b>	
471								



	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
472		<b>Water Fund - Expenditures</b>						
473		<b>Personnel</b>						
474	20-430-100	Gross Wages - Water	\$196,426	\$193,236	\$220,979	\$200,000	\$257,000	anticipating 3rd water employee to get back to regular staffing needs
475	20-430-103	OT/Comp Time Buyout	\$15,000	\$4,060	\$16,875	\$1,500	\$5,000	
476	20-430-105	Bonus	\$1,800	\$10,000	\$1,980	\$2,000	\$2,500	
477	20-430-110	Gross Wages-Water PT/Seasonal	\$81,524	\$3,832	\$91,715	\$0	\$0	
478	20-430-111	On Call Pay	\$20,500	\$16,800	\$22,550	\$13,000	\$13,000	
479	20-430-119	Year End Leave Expense	\$0	\$0	\$0	\$0	\$0	
480	20-430-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
481	20-430-131	Longevity	\$0	\$0	\$0	\$0	\$0	
482	20-430-317	Uniform Allowance	\$1,800	\$1,200	\$1,980	\$1,200	\$3,900	based on a staff of 3
483	20-430-132	ICMA Town Paid Benefit	\$24,020	\$10,519	\$27,023	\$7,000	\$20,960	8% Maximum
484	20-430-133	Health/Dental-Employee	\$39,424	\$31,004	\$41,395	\$32,732	\$46,800	Medical/Dental/Life/Vision
485	20-430-135	Dep Health/Dental	\$8,000	\$0	\$8,400	\$0	\$0	
486	20-430-136	Medical Benefit Allowance	\$4,956	\$3,348	\$5,576	\$1,000	\$3,600	
487	20-430-141	Unemployment Insurance	\$901	\$736	\$1,014	\$600	\$786	.3% of wages + On Call
488	20-430-142	Workers' Compensation	\$13,176	\$13,515	\$14,823	\$14,000	\$21,000	
489	20-430-143	Social Security Match	\$20,105	\$16,903	\$22,618	\$9,000	\$16,244	6.2% of wages + Town ICMA + On Call
490	20-430-144	Medicare Match	\$4,702	\$4,087	\$5,290	\$2,200	\$3,799	1.45% of wages + Town ICMA + On Call
491	TBD	FAMILI Benefit					\$1,157	
492			\$432,334	\$309,240	\$482,218	\$284,232	\$394,589	
493		<b>Office Supplies</b>						
494	20-430-210	Office Supplies	\$1,285	\$1,046	\$1,285	\$1,500	\$1,500	Based on overall Admin General Office Supplies expense; water billing forms
495	20-430-211	Computer Supplies	\$600	\$0	\$21,845	\$0	\$22,000	New Itron product carry over from 2022 - supply shortage
496	20-430-215	Computer Software	\$6,500	\$346	\$6,500	\$6,500	\$7,000	Telemetry; Caselle & invoice cloud
497	20-430-220	Computer Hardware	\$2,500	\$1,788	\$2,500	\$1,000	\$2,500	Telemetry upgrade
498			\$10,885	\$3,180	\$32,130	\$9,000	\$33,000	
499		<b>Operational Supplies</b>						
500	20-430-221	Chemicals	\$10,000	\$13,702	\$10,000	\$12,000	\$13,000	
501	20-430-222	Lab Supplies/Equipment	\$1,500	\$757	\$1,500	\$800	\$1,500	
502	20-430-223	Well/Plant Supplies	\$600	\$38	\$600	\$500	\$600	
503	20-430-225	Meter Parts	\$300	\$0	\$300	\$500	\$500	
504	20-430-227	Small Equipment/Tools	\$600	\$53	\$600	\$250	\$600	
505	20-430-228	Safety Equipment	\$1,000	\$73	\$1,000	\$250	\$1,000	
506	20-430-229	Misc Operating Supplies	\$100	\$13	\$100	\$0	\$100	
507			\$14,100	\$14,636	\$14,100	\$14,300	\$17,300	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
508		<b>Water Fund - Expenditures</b>						
509		<b>Repairs and Maintenance</b>						
510	20-430-231	Gas/Fuel/Fluids	\$2,500	\$3,132	\$2,500	\$2,500	\$2,500	
511	20-430-232	Vehicle Maintenance	\$600	\$11	\$600	\$2,500	\$2,500	
512	20-430-233	Equipment Maintenance	\$600	\$0	\$10,704	\$2,500	\$5,000	Monthly software support for new itron
513	20-430-234	Well/Plant Maintenance	\$3,000	\$2,971	\$3,000	\$200	\$3,000	Plant - pretreatment/treatment
514	20-430-235	Tires & Chains	\$600	\$1,091	\$600	\$0	\$1,200	
515	20-430-237	Building Maintenance	\$1,000	\$5	\$1,000	\$200	\$1,000	
516	20-430-238	Distribution Line Maintenance	\$25,000	\$14,016	\$25,000	\$20,000	\$25,000	
517	20-430-239	Misc. Maintenance	\$150	\$0	\$150	\$0	\$150	
518	20-430-240	Road Materials	\$3,000	\$0	\$3,000	\$3,000	\$3,000	Road base for use in winter - stored at Public Works yard.
519	20-430-241	Motors & Pumps	\$2,500	\$1,782	\$2,500	\$2,200	\$2,500	
520			\$38,950	\$23,008	\$49,054	\$33,100	\$45,850	
521		<b>Resale Supplies</b>						
522	20-430-251	Resale Parts	\$150	\$0	\$150	\$150	\$150	Parts for new construction meters
523	20-430-252	Resale Meters Expense	\$0	\$9,348	\$0	\$0		Meters & Setters for new construction - Reported on COGS line
524	20-430-253	COGS-Meter	\$5,500	\$0	\$5,500	\$6,000	\$6,000	Financial reporting requirement
525			\$5,650	\$9,348	\$5,650	\$6,150	\$6,150	
526		<b>Purchased Services</b>						
527	20-430-310	Misc Service Fees	\$0	\$0	\$0	\$0	\$0	
528	20-430-311	Postage/Freight	\$1,200	\$1,200	\$1,200	\$1,500	\$1,500	
529	20-430-314	Legal Notices/Ads	\$200	\$0	\$200	\$300	\$300	Publication of CCR
530	20-430-316	Memberships	\$600	\$619	\$600	\$500	\$500	CRWA; American Water Works Association
531	20-430-318	Testing Services	\$3,000	\$1,190	\$3,000	\$3,000	\$3,000	(2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
532	20-430-319	Miscellaneous Services	\$100	\$0	\$100	\$0	\$100	
533	20-430-320	Telemetry Maintenance	\$2,000	\$2,998	\$2,000	\$1,000	\$1,000	
534	20-430-330	Bank Fees	\$300	\$717	\$300	\$700	\$700	
535	20-430-321	Computer System Support	\$9,920	\$14,807	\$9,920	\$10,000	\$12,000	20% IT contract; 1/2 Caselle; Itron
536			\$17,320	\$21,531	\$17,320	\$17,000	\$19,100	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
537		<b>Water Fund - Expenditures</b>						
538		<b>Utilities</b>						
539	20-430-341	Electric Utility	\$30,000	\$34,748	\$30,000	\$20,000	\$23,000	
540	20-430-344	Telephone Utility	\$2,000	\$2,432	\$2,000	\$2,200	\$2,500	
541	20-430-345	Natural Gas Utility	\$4,000	\$4,804	\$4,000	\$6,500	\$7,000	
542	20-430-347	Internet Service	\$0	\$0	\$0	\$0	\$0	
543			\$36,000	\$41,984	\$36,000	\$28,700	\$32,500	
544		<b>Professional Services</b>						
545	20-430-351	Legal Services	\$600	\$0	\$600	\$0	\$600	
546	20-430-352	Audit	\$5,100	\$2,600	\$5,100	\$2,800	\$3,000	20% Water; 1/2 of single audit
547	20-430-354	System Analysis/Eng & Survey	\$5,000	\$4,470	\$5,000	\$4,500	\$5,000	
548	20-430-355	State Fees	\$300	\$310	\$300	\$0	\$0	Legislature has not been funding
549			\$11,000	\$7,380	\$11,000	\$7,300	\$8,600	
550		<b>Other Expenses</b>						
551	20-430-370	Training/Travel	\$2,000	\$5,402	\$2,000	\$1,000	\$2,000	
552	20-430-513	Property/Casualty Insurance	\$13,000	\$11,955	\$13,000	\$15,000	\$17,000	
553	20-430-514	Position Bonds	\$150	\$296	\$150	\$90	\$100	Position Bond
554	20-430-870	Contingency-Operations	\$1,000	\$0	\$1,000	\$0	\$1,000	
555			\$16,150	\$17,652	\$16,150	\$16,090	\$20,100	
556		<b>Water Fund - Expenditures</b>						
557		<b>Debt Service</b>						
558	20-830-640	DWRF Loan - Principal	\$67,247	\$67,247	\$67,247	\$68,598	\$69,977	based on arm schedule of loan
559	20-830-645	DWRF Loan - Interest	\$27,541	\$27,541	\$27,541	\$26,190	\$24,811	based on arm schedule of loan
560			\$94,788	\$94,788	\$94,788	\$94,788	\$94,788	
561		<b>Capital Outlay</b>						
562	20-930-750	Transfer Out (Capital)	\$0	\$0	\$0	\$0	\$0	
563	20-930-994	System Upgrades	\$0	\$0	\$0	\$0	\$0	
564	20-930-995	Capital Contingency	\$1	\$3,621	\$1	\$0	\$0	
565	20-930-996	Capital Lease Purchase	\$0	\$0	\$0	\$0	\$0	
566	20-930-997	Capital Direct Purchase	\$0	\$0	\$0	\$0	\$48,000	new truck
567	20-930-998	Hydro Power Generator	\$0	\$0	\$0	\$0	\$0	
568			\$1	\$3,621	\$1	\$0	\$48,000	
569		<b>Total Water Fund Expenditures</b>	<b>\$677,178</b>	<b>\$546,368</b>	<b>\$758,411</b>	<b>\$510,660</b>	<b>\$719,977</b>	
570								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
571		<b>Marina Fund - Revenues</b>						
572	40-344-113	Rentals (Non-Taxable)	\$325,000	\$306,999	\$375,000	\$283,756	\$300,000	Marina sales are dependent on mother nature and staffing
573	40-344-115	Tours	\$65,000	\$64,502	\$65,000	\$51,990	\$55,000	
574	40-344-120	Building Space Rental	\$3,300	\$5,500	\$3,300	\$3,584	\$3,584	Kayak Shak agreement ends 9/2025 and adjusted by CPI
575	40-344-140	Seasonal Slip Rentals	\$0	\$0	\$0	\$0		
576	40-344-145	Kayak Slip Rental	\$4,000	\$1,800	\$4,000	\$3,600	\$3,600	(12) spaces; (2) whole racks for Mtn. Paddlers (\$900 each)
577	40-344-155	SUP Slip Rental	\$900	\$0	\$900	\$900	\$900	
578	40-344-160	Misc Revenue	\$0	\$7,676	\$0	\$115	\$0	
579	40-344-170	Interest Earned	\$4,000	\$1,009	\$1,000	\$2,500	\$4,000	interest rates are picking up
580	40-344-180	Boat Damage	\$1,000	\$750	\$1,000	\$0	\$1,000	
581	40-344-200	Sale of Assets	\$20,000	\$0	\$20,000	\$38,000	\$0	sold boats in 2022
582		<b>Total Revenues</b>	<b>\$423,200</b>	<b>\$388,237</b>	<b>\$470,200</b>	<b>\$384,444</b>	<b>\$368,084</b>	
583								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
584		<b>Marina Fund - Expenditures</b>						
585		<b>Personnel</b>						
586	40-460-100	Gross Wages - Marina	\$57,666	\$62,057	\$64,874	\$65,000	\$71,500	Admin time, Captain full time - 10% increase
587	40-460-103	OT/Comp Time Buyout	\$0	\$3,956	\$0	\$1,200	\$1,500	
588	40-460-105	Bonus	\$600	\$6,150	\$1,000	\$1,000	\$1,000	
589	40-460-110	Gross Wages-Marina PT/Seasonal	\$125,622	\$61,760	\$141,325	\$100,000	\$130,000	Seasonal employees, Admin PT
590	40-460-119	Accrued Leave Expense	\$0	\$0	\$0	\$0	\$0	
591	40-460-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
592	40-460-131	Longevity	\$0	\$0	\$0	\$0	\$0	
593	40-460-132	ICMA Town Paid Benefit	\$4,661	\$370	\$5,244	\$0	\$5,720	8% Maximum
594	40-460-133	Health/Dental - Employee	\$16,190	\$13,225	\$15,000	\$15,000	\$17,000	Medical/Dental/Life/Vision assume rates will increase
595	40-460-135	Dep Health/Dental	\$0	\$0	\$0	\$0	\$0	
596	40-460-136	Medical Benefit Allowance	\$1,380	\$689	\$1,449	\$1,200	\$1,200	
597	40-460-141	Unemployment Insurance	\$552	\$1,001	\$621	\$800	\$609	.3% of wages
598	40-460-142	Workers' Compensation	\$9,809	\$10,592	\$11,035	\$11,000	\$20,000	
599	40-460-143	Social Security Match	\$11,690	\$8,072	\$13,151	\$5,000	\$12,586	6.2% of wages + Town ICMA
600	40-460-144	Medicare Match	\$2,734	\$1,918	\$3,076	\$2,000	\$2,944	1.45% of wages + Town ICMA
601			\$230,904	\$169,791	\$256,775	\$202,200	\$264,059	
602		<b>Office Supplies</b>						
603	40-460-211	General Office Supplies	\$875	\$291	\$893	\$500	\$600	
604	40-460-214	Small Equip/Comp Hrdware	\$500	\$79	\$510	\$0	\$500	
605			\$1,375	\$370	\$1,403	\$500	\$1,100	
606		<b>Operational Supplies</b>						
607	40-460-222	Shop Supplies	\$2,500	\$180	\$2,550	\$500	\$2,500	\$500 for normal shop supplies, \$1K for life jackets, \$1K for iPad
608	40-460-223	Boat Supplies	\$2,500	\$1,493	\$2,550	\$2,000	\$2,000	
609	40-460-227	Tools	\$500	\$97	\$510	\$483	\$500	
610	40-460-231	Fuel	\$10,000	\$6,824	\$10,200	\$10,000	\$10,000	Marina vehicle & For refueling rentals, not for resale
611			\$15,500	\$8,595	\$15,810	\$12,983	\$15,000	
612		<b>Repairs and Maintenance</b>						
613	40-460-232	Vehicle Maintenance	\$600	\$2,338	\$612	\$500	\$500	
614	40-460-233	Equipment (Boat) Maintenance	\$15,000	\$12,826	\$15,300	\$15,000	\$15,000	
615	40-460-237	Building/Facility Maintenance	\$1,200	\$275	\$1,224	\$2,000	\$2,000	
616			\$16,800	\$15,440	\$17,136	\$17,500	\$17,500	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
617		<b>Marina Fund - Expenditures</b>						
618		<b>Purchased Services</b>						
619	40-460-312	Computer Services	\$1,500	\$1,222	\$1,530	\$2,000	\$2,000	10% IT contract
620	40-460-314	Ads and Legal Notices	\$2,000	\$3,220	\$2,040	\$1,093	\$2,000	
621	40-460-316	Dues/Memberships	\$275	\$275	\$281	\$275	\$275	
622	40-460-317	Uniforms	\$2,500	\$224	\$2,550	\$1,000	\$1,000	
623	40-460-318	Miscellaneous Services	\$300	\$0	\$306	\$0	\$300	
624	40-460-320	Marketing	\$1,000	\$250	\$1,020	\$275	\$500	
625	40-460-330	Bank/Credit Card Fees	\$13,000	\$10,171	\$13,260	\$5,000	\$7,500	Heartland service fees
626			\$20,575	\$15,363	\$20,987	\$9,643	\$13,575	
627		<b>Permits and Fees</b>						
628	40-460-350	Boat Registration	\$875	\$983	\$893	\$80	\$900	
629	40-460-351	Licenses	\$100	\$0	\$102	\$833	\$100	
630			\$975	\$983	\$995	\$913	\$1,000	
631		<b>Utilities</b>						
632	40-460-341	Electric Utility	\$500	\$788	\$510	\$600	\$800	
633	40-460-342	Sewer Utility	\$400	\$333	\$408	\$550	\$575	
634	40-460-343	Water Utility	\$500	\$735	\$510	\$588	\$588	
635	40-460-344	Telephone/Internet Utility	\$1,400	\$1,426	\$1,428	\$1,000	\$1,200	Includes Cell Phone
636			\$2,800	\$3,282	\$2,856	\$2,738	\$3,163	
637		<b>Professional Services</b>						
638	40-460-355	Purchased Professional Serv.	\$1,000	\$970	\$1,020	\$320	\$500	Background checks
639	40-460-510	Legal	\$0	\$0	\$0	\$0	\$0	
640	40-460-512	Audit	\$1,300	\$1,300	\$1,326	\$1,400	\$1,500	10% Marina
641	40-460-515	Engineering/Survey	\$0	\$0	\$40,000	\$2,500	\$0	Engineering for a new seawall and dock system
642			\$2,300	\$2,270	\$42,346	\$4,220	\$2,000	
643		<b>Other Expenses</b>						
644	40-460-301	Contributions	\$0	\$0	\$0	\$0	\$0	
645	40-460-360	Sales Tax	\$25,300	\$0	\$25,300	\$4,469	\$0	
646	40-460-370	Training/Travel	\$600	\$643	\$612	\$0	\$500	
647	40-460-513	Property/Casualty Insurance	\$2,000	\$2,679	\$2,040	\$3,000	\$4,500	
648	40-460-514	Position Bonds	\$150	\$235	\$300	\$300	\$300	Cash-handling Marina employees on blanket public employee bond
649	40-460-516	Site Lease	\$1	\$1	\$1	\$1	\$1	Lease of Marina from GF
650	40-460-750	Fireworks	\$26,000	\$34,150	\$33,500	\$60,000	\$45,000	fireworks and barge repair
651	40-460-870	Contingency	\$5,000	\$877	\$5,100	\$454	\$6,000	for additional fireworks if needed
652			\$59,051	\$38,584	\$66,853	\$68,224	\$56,301	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
653		<b>Marina Fund - Expenditures</b>						
654		<b>Capital Outlay</b>						
655	40-960-610	Capital Equipment	\$92,597	\$0	\$130,000	\$125,708	\$0	
656	40-960-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
657	40-960-995	Facilities Improvements	\$125,000	\$0	\$150,000	\$60,000	\$80,000	Wall replacement & garage doors
658	Total Capital		\$217,597	\$0	\$280,000	\$185,708	\$80,000	
659		<b>Total Marina Fund Expenditures</b>	<b>\$567,877</b>	<b>\$254,678</b>	<b>\$705,161</b>	<b>\$504,630</b>	<b>\$453,698</b>	
660								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
661		<b>Pay-As-You-Throw Fund - Revenues</b>						
662	50-344-110	Bags: Direct Sales (T)	\$4,150	\$2,780	\$4,150	\$4,000	\$4,000	
663	50-344-115	Bags: Vendor Purchase (NT)	\$74,700	\$75,784	\$74,700	\$74,000	\$75,000	
664	50-344-140	Interest Revenue	\$200	\$152	\$200	\$200	\$300	
665		<b>Total Revenues</b>	<b>\$79,050</b>	<b>\$78,715</b>	<b>\$79,050</b>	<b>\$78,200</b>	<b>\$79,300</b>	
666								
667		<b>Pay-As-You-Throw Fund - Expenditures</b>						
668		<b>Operations Supplies</b>						
669	50-470-200	Bags for Resale	\$0	\$0	\$0	\$2,300	\$2,300	WasteZero
670	50-470-250	COGS - Bags	\$6,000	\$2,256	\$6,000	\$6,000	\$6,500	Financial reporting requirement; COGS=Cost of Goods Sold
671			\$6,000	\$2,256	\$6,000	\$8,300	\$8,800	
672		<b>Repairs and Maintenance</b>						
673	50-470-315	Site Maintenance	\$13,000	\$13,238	\$20,000	\$20,000	\$25,000	PW/Admin staff time
674								
675		<b>Purchased Services</b>						
676	50-470-300	Dumpster Service	\$30,000	\$25,208	\$30,000	\$30,000	\$30,000	
677	50-470-301	Recycling Contribution	\$1,500	\$1,375	\$1,500	\$1,500	\$1,500	
678	50-470-305	Recycling Program	\$5,000	\$0	\$5,000	\$0	\$5,000	
679	50-470-312	Computer Services	\$450	\$0	\$450	\$450	\$450	3% IT contract
680			\$36,950	\$26,583	\$36,950	\$31,950	\$36,950	
681								
682		<b>Professional Services</b>						
683	50-470-512	Audit	\$390	\$390	\$390	\$420	\$450	3% of audit
684								
685		<b>Other Expenses</b>						
686	50-470-310	Site Lease	\$1	\$1	\$0	\$1	\$1	
687	50-470-320	Business License	\$200	\$0	\$0	\$165	\$165	
688	50-470-350	Sales Tax	\$382	\$0	\$700	\$700	\$700	Direct Sales times 9.2%
689	50-470-870	Contingency	\$0	\$0	\$0	\$0	\$0	
690			\$583	\$1	\$700	\$866	\$866	
691		<b>Capital Outlay</b>						
692	50-970-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
693	50-970-751	Site Improvements	\$15,000	\$0	\$0	\$0	\$20,000	move facility
694		<b>Total Expenditures</b>	<b>\$56,923</b>	<b>\$42,468</b>	<b>\$64,040</b>	<b>\$61,536</b>	<b>\$92,066</b>	
695								



	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
696		<b>Capital Improvement Fund - Streetscape Project ONLY</b>						
697		<b>Revenues</b>						
698	90-344-110	1% Sales & use tax	\$435,000	\$656,779	\$615,252	\$615,000	\$584,250	1% Sales & MV Use Tax -assume 5 % reduction
699	90-344-140	Interest revenues	\$15,000	\$1,291	\$2,000	\$4,000	\$6,000	interest rates are picking up
700	90-344-300	EV Revenue	\$188,360	\$80,963	\$0	\$0	\$0	
701	90-344-310	Colorado Tree Co Revenue	\$0	\$1,500	\$1,500	\$0	\$0	
702	90-344-910	DOLA 2017 Tier II Phase 1	\$0	\$0	\$0	\$0	\$0	
703	90-344-920	DOLA 2017 Tier II Phase 2	\$700,000	\$753,022	\$0	\$0	\$0	
704	90-391-360	Transfer in	\$206,000	\$0	\$0	\$0	\$0	
705		<b>Total Revenues</b>	<b>\$1,544,360</b>	<b>\$1,493,556</b>	<b>\$618,752</b>	<b>\$619,000</b>	<b>\$590,250</b>	
706								
707		<b>Expenditures</b>						
708		<b>Other Expenses</b>						
709	90-431-500	Transfer Out to General Fund	\$0	\$0	\$0	\$0		
710	90-431-870	Contingency	\$1,000	\$250	\$0	\$275	\$300	US Bank fee
711			\$1,000	\$250	\$0	\$275	\$300	
712		<b>Debt Service</b>						
713	90-431-120	Issuance costs	\$0	\$0	\$0	\$0	\$0	
714	90-831-471	Sales tax bonds - principal	\$115,000	\$115,000	\$115,000	\$115,000	\$120,000	based on debit service requirements
715	90-831-472	Sales tax bonds - interest	\$163,950	\$163,950	\$163,950	\$160,500	\$157,050	based on debit service requirements
716			\$278,950	\$278,950	\$278,950	\$275,500	\$277,050	
717								
718	90-431-999	<b>TABOR Emergency Reserve</b>	\$0	\$0	\$0	\$0	\$0	Not required.
719								
720		<b>Capital Outlay</b>						
721	TBD	Pavement					\$263,000	
722	TBD	Boardwalks					\$50,000	
723	90-444-300	EV Expenses	\$207,369	\$108,960	\$0	\$97,630	\$0	
724	90-444-310	Colorado Tree Coalition expens	\$0	\$0	\$1,500	\$0	\$0	
725	90-931-910	Streetscape	\$0	\$2,135,980	\$165,000	\$88,131	\$0	
726	90-931-912	Streetscape-Maintenance	\$125,000	\$0	\$125,000	\$0	\$0	
727	90-931-915	Streetscape Plan/Project Man	\$420,000	\$0	\$420,000	\$0	\$0	
728	90-931-916	Streetscape- Below Ground	\$296,725	\$0	\$296,725	\$0	\$0	
729	90-931-917	Streetscape-Above Ground	\$766,274	\$8,250	\$766,274	\$0	\$0	
730	90-931-918	Streetscape- Misc.	\$86,731	\$0	\$86,731	\$0	\$0	
731	90-931-919	Streetscape-Landscaping	\$283,065	\$0	\$283,065	\$0	\$0	
732			\$2,185,164	\$2,253,190	\$2,144,295	\$185,761	\$313,000	
733		<b>Total Expenditures</b>	<b>\$2,465,114</b>	<b>\$2,532,390</b>	<b>\$2,423,245</b>	<b>\$461,536</b>	<b>\$590,350</b>	
734								

**TOWN OF GRAND LAKE BOARD OF TRUSTEES  
RESOLUTION TO ADOPT BUDGET  
RESOLUTION NO. 35-2022**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF GRAND LAKE, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023, AND ENDING ON THE LAST DAY OF DECEMBER 2023.**

**WHEREAS**, the Board of Trustees of the Town of Grand Lake has appointed the Town Manager, to prepare and submit a proposed budget to said governing body at the proper time; and

**WHEREAS**, the Town Manager & Treasurer, has submitted a proposed budget to this governing body on September 26, 2022, for its consideration; and

**WHEREAS**, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at the Grand Lake Town Hall, a public hearing was held on October 24th, 2022, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

**WHEREAS**, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law; and

**WHEREAS**, the electors of the Town of Grand Lake did, on November 8, 1994, permit the Town of Grand Lake to collect, retain and expend the full proceeds of the Town's fees, revenues, and non-Federal grants.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE, COLORADO:**

Section 1. That the budget as submitted, amended, and summarized by fund hereby is approved and adopted as the budget of the Town of Grand Lake for the year stated above.

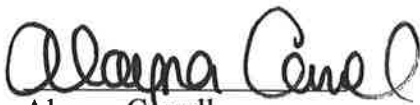
Section 2. That the budget hereby approved and adopted shall be signed by the Mayor and Clerk of the Town of Grand Lake and made a part of the public records of the Town.

ADOPTED, this 14<sup>th</sup> day of November 2022.

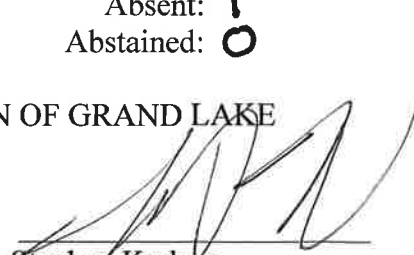
(S E A L)

Votes Approving: 6  
Votes Opposed: 0  
Absent: 1  
Abstained: 0

ATTEST:

  
Alayna Carrell  
Town Clerk

TOWN OF GRAND LAKE

  
Stephen Kudron  
Mayor

**In TOWN OF GRAND LAKE BOARD OF TRUSTEES  
RESOLUTION TO APPROPRIATE SUMS OF MONEY  
RESOLUTION NO. 36-2022**

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE TOWN OF GRAND LAKE, COLORADO, FOR THE 2023 BUDGET YEAR.**

**WHEREAS**, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law, on November 14th, 2022; and

**WHEREAS**, the Board of Trustees has made provision therein for revenues and fund balances in an amount equal to or greater than the total proposed for expenditures as set forth in said budget; and

**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing limitation on expenditures for the operations of the Town of Grand Lake.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE, COLORADO:**

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

<b>GENERAL FUND:</b>		
Current Operating Expenses	\$3,197,709	
Capital Outlay	\$ 527,500	
Debt Service	\$ 129,615	
<b>TOTAL GENERAL FUND</b>		<b>\$3,854,824</b>
<b>CAPITAL IMPROVEMENT FUND:</b>		
Current Operating Expenses	\$ 300	
Capital Outlay	\$ 277,050	
Debt Service	\$ 313,000	
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>		<b>\$ 590,350</b>
<b>WATER ENTERPRISE FUND:</b>		
Current Operating Expenses	\$ 577,189	
Capital Overlay	\$ 48,000	
Debt Service	\$ 94,788	
<b>TOTAL WATER ENTERPRISE FUND</b>		<b>\$ 719,977</b>
<b>MARINA ENTERPRISE FUND:</b>		
Current Operating Expenses	\$ 373,698	
Capital Outlay	80,000	
<b>TOTAL MARINA ENTERPRISE FUND</b>		<b>\$ 453,698</b>

PAY-AS-YOU-THROW ENTERPRISE FUND:

Current Operating Expenses	\$	72,066	
Capital Outlay	\$	20,000	
<b>TOTAL PAY-AS-YOU-THROW ENTERPRISE FUND</b>			<b>\$92,066</b>

ADOPTED, this 14<sup>th</sup> day of November, 2022.


(S E A L)

Votes Approving: 6  
Votes Opposed: 0  
Absent: 1  
Abstained: 0

ATTEST:

  
Alayna Carrell  
Town Clerk

TOWN OF GRAND LAKE

  
Stephen Kudron  
Mayor

**TOWN OF GRAND LAKE BOARD OF TRUSTEES  
RESOLUTION TO SET MILL LEVIES  
RESOLUTION NO. 37-2022**

**A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2023, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF GRAND LAKE, COLORADO, FOR THE 2023 BUDGET YEAR.**

**WHEREAS**, the Board of Trustees of the Town of Grand Lake, has adopted the annual budget in accordance with the Local Government Budget Law, on November 14, 2022; and

**WHEREAS**, the amount of money necessary to balance the budget for the general operating purposes from property tax revenue is \$396,673; and

**WHEREAS**, the 2023 preliminary valuation for assessment for the Town of Grand Lake as certified by the County Assessor is \$58,231,470

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE, COLORADO:**

Section 1. That for the purpose of meeting all general operating expenses of the Town of Grand Lake during the 2023 budget year, there is hereby levied a tax of 9.409 mills upon each dollar of the total valuation for assessment of all taxable property within the Town of Grand Lake for the year 2023.

Section 2. That for the purpose of rendering a refund to its constituents during budget year 2023, there is hereby levied a temporary mill levy reduction of 2.597 mills.

Section 3. That the Town Manager be authorized and directed to certify to the County Commissioners of Grand County, Colorado, the mill levies for the Town of Grand Lake as hereinabove determined and set, but as recalculated as needed upon receipt of the final (December) certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.


ADOPTED, this 14<sup>th</sup> day of November, 2022.

(SEAL)

Votes Approving: 6  
Votes Opposed: 0  
Absent: 1  
Abstained: 0

ATTEST:

  
Alayna Carrell  
Town Clerk

TOWN OF GRAND LAKE  
  
Stephen Kudron  
Mayor